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IDENTIFIERS Clerical Skills

ABSTRACT

This curriculum guide is designed to teach concepts associated with business applications of microcomputers. It can be used in marketing, office education, and computer literacy courses. Most activities can be done in less than 1 hour. The course is organized in eight units that cover the following: (1) systems and software; (2) electronic filing; (3) personnel records management; (4) accounting; (5) inventory control; (6) financial records management; (7) communications; and (8) planning. Each instructional unit follows a standard format that includes some or all of these eight basic components: performance objectives, suggested activities for teachers and students, information sheets, assignment sheets, job sheets, transparency masters, tests, and answers to the tests. All unit components focus on measurable and observable learning outcomes and are designed for use in more than one lesson or class period.
(KC)

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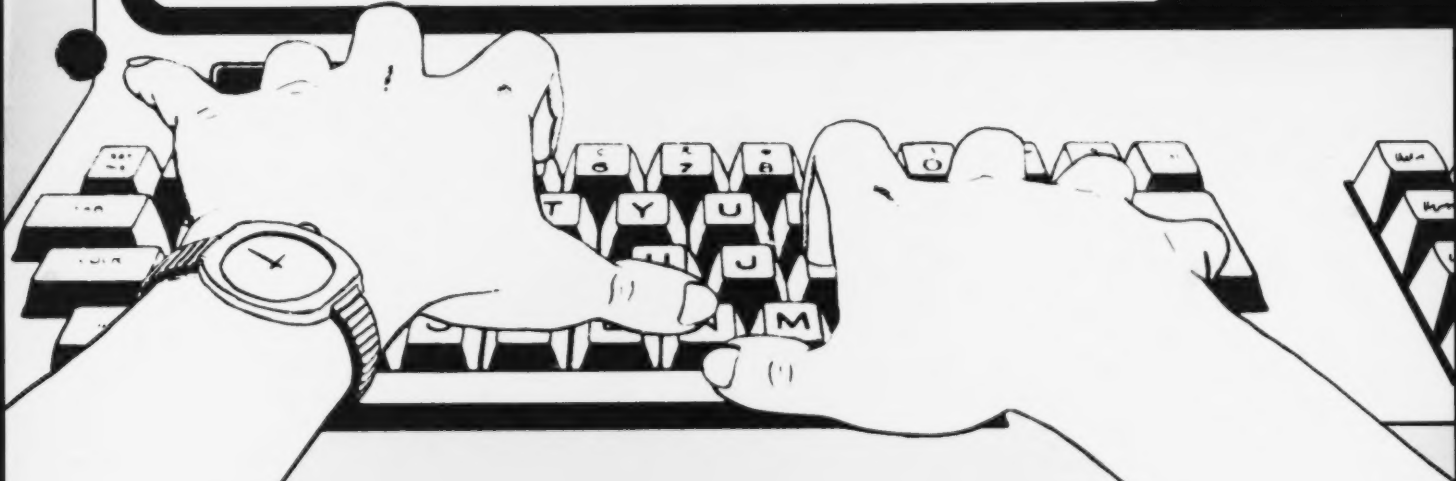
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Microcomputer Business Applications

TEACHER EDITION

- 
- A stylized line drawing of two hands typing on a computer keyboard. The left hand is on the left side of the keyboard, and the right hand is on the right side. The keyboard has several keys labeled with letters and numbers. The hands are wearing watches.
- ELECTRONIC FILING
 - PERSONNEL RECORDS
MANAGEMENT
 - ACCOUNTING
 - INVENTORY CONTROL
 - FINANCIAL RECORDS
MANAGEMENT
 - COMMUNICATIONS
 - PLANNING

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MICROCOMPUTER BUSINESS APPLICATIONS

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MICROCOMPUTER BUSINESS APPLICATIONS

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FOREWORD

The Mid-America Vocational Curriculum Consortium's third computer-aided instructional package shows students how a computer is used as a viable business tool and focuses on appropriate business software and their applications. Job sheets, and accompanying data disks, have been developed to coincide with the AppleWorks and DeskMate software. *Micro-computer Business Applications* is a must for all marketing and business and office programs.

This competency-based instructional package is designed to provide instructors with a valuable tool for better lesson planning, better classroom instruction, better evaluation of student progress, and better testing for program accountability.

It is the sincere belief of the MAVCC personnel and all those members who served on the advisory committee that this instructional package will allow the students to become better prepared and more effective members of the workforce.

Greg Pierce
Executive Director
Mid-America Vocational
Curriculum Consortium

PREFACE

"Excellent!" "Easy to use!" "Flexible!" These are a few of the enthusiastic comments from teachers who field tested the materials in *Microcomputer Business Applications*, MAVCC's third computer-aided instructional package.

The objective of this publication is to teach concepts associated with business applications of the microcomputer. It is not the intent of this publication to teach specific hardware or software.

This publication is designed to allow marketing and office education teachers greater flexibility in its use. They may choose to teach parts of a unit, the entire unit, selected units, or the entire publication.

The teacher of a computer literacy course or unit may also use this publication to demonstrate the importance of the microcomputer in business. All marketing and office education teachers have, at their fingertips, replications of business activities. These activities can be done usually in less than one hour.

It is essential that teachers master the hardware and the software before teaching Units II-VIII. Background in the content of the units is also desirable.

Our appreciation is expressed to the members of the Mid-America Vocational Curriculum Consortium staff for their support of the publication. Also, we appreciate the efforts of the Technical Advisory Committee for being well-prepared for the validation meeting and "on-target" in their critique of the guide.

Finally, we thank the teachers who have provided invaluable input in their field testing of the guide.

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The contents of this instructional package were planned and reviewed by the following members of the Mid-America Vocational Curriculum Consortium Resource Committee:

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Thanks are also extended to Jane Huston, coordinator and editor of this project.

USE OF THIS PUBLICATION

Instructional Units

Microcomputer Business Applications includes eight units. Each instructional unit includes some or all of the basic components of a unit of instruction; performance objectives, suggested activities for teachers and students, information sheets, assignment sheets, job sheets, visual aids, tests, and answers to the tests. Units are planned for more than one lesson or class period of instruction.

Careful study of each instructional unit by the teacher will help to determine:

- A. The amount of material that can be covered in each class period
- B. The skills which must be demonstrated
 - 1. Supplies needed
 - 2. Equipment needed
 - 3. Amount of practice needed
 - 4. Amount of class time needed for demonstrations
- C. Supplementary materials such as pamphlets or filmstrips that must be ordered
- D. Resource people who must be contacted

Objectives

Each unit of instruction is based on performance objectives. These objectives state the goals of the course, thus providing a sense of direction and accomplishment for the student.

Performance objectives are stated in two forms: unit objectives, stating the subject matter to be covered in a unit of instruction; and specific objectives, stating the student performance necessary to reach the unit objective.

Since the objectives of the unit provide direction for the teaching-learning process, it is important for the teacher and students to have a common understanding of the intent of the objectives. A limited number of performance terms have been used in the objectives for this curriculum to assist in promoting the effectiveness of the communication among all individuals using the materials.

Reading of the objectives by the student should be followed by a class discussion to answer any questions concerning performance requirements for each instructional unit.

Teachers should feel free to add objectives which will fit the material to the needs of the students and community. When teachers add objectives, they should remember to supply the needed information, assignment and/or job sheets, and criterion tests.

Suggested Activities for the Instructor

Each unit of instruction has a suggested activities sheet outlining steps to follow in accomplishing specific objectives. Duties of instructors will vary according to the particular unit; however, for best use of the material they should include the following: provide students with objective sheet, information sheet, assignment sheets, and job sheets; preview filmstrips, make transparencies, and arrange for resource materials and people; discuss unit and specific objectives and information sheet; give test. Teachers are encouraged to use any additional instructional activities and teaching methods to aid students in accomplishing the objectives.

Information Sheets

Information sheets provide content essential for meeting the cognitive (knowledge) objectives in the unit. The teacher will find that the information sheets serve as an excellent guide for presenting the background knowledge necessary to develop the skill specified in the unit objective.

Students should read the information sheets before the information is discussed in class. Students may take additional notes on the information sheets.

Transparency Masters

Transparency masters provide information in a special way. The students may see as well as hear the material being presented, thus reinforcing the learning process. Transparencies may present new information or they may reinforce information presented in the information sheets. They are particularly effective when identification is necessary.

Transparencies should be made and placed in the notebook where they will be immediately available for use. Transparencies direct the class's attention to the topic of discussion. They should be left on the screen only when topics shown are under discussion.

Assignment Sheets

Assignment sheets give direction to study and furnish practice for paper and pencil activities to develop the knowledge which is a necessary prerequisite to skill development. These may be given to the student for completion in class or used for homework assignments. Answer sheets are provided which may be used by the student and/or teacher for checking student progress.

Job Sheets

Job sheets are an important segment of each unit. The instructor should be able to demonstrate the skills outlined in the job sheets. Procedures outlined in the job sheets give direction to the skill being taught and allow both student and teacher to check student progress toward the accomplishment of the skill. Job sheets provide a ready outline for students to follow if they have missed a demonstration. Job sheets also furnish potential employers with a picture of the skills being taught and the performances which might reasonably be expected from a person who has had this training.

Test and Evaluation

Paper-pencil and performance tests have been constructed to measure student achievement of each objective listed in the unit of instruction. Individual test items may be pulled out and used as a short test to determine student achievement of a particular objective. This kind of testing may be used as a daily quiz and will help the teacher spot difficulties being encountered by students in their efforts to accomplish the unit objective. Test items for objectives added by the teacher should be constructed and added to the test.

Test Answers

Test answers are provided for each unit. These may be used by the teacher and/or student for checking student achievement of the objectives.

MICROCOMPUTER BUSINESS APPLICATIONS

INSTRUCTIONAL/TASK ANALYSIS

**JOB TRAINING: What the
Worker Should Be Able to Do
(Psychomotor)**

**RELATED INFORMATION: What
the Worker Should Know
(Cognitive)**

UNIT I: SYSTEMS AND SOFTWARE

1. Terms and definitions
2. Major components of the microcomputer system
3. Basic operating procedures
4. Proper care and maintenance of the microcomputer system
5. Proper care and maintenance of floppy diskettes
6. Ethics related to the duplication of copyrighted software programs
7. Business applications of software
8. Sources of business software information
9. Troubleshooting the microcomputer system
10. Employee ethics when accessing disk data
11. Evaluate business software

UNIT II: ELECTRONIC FILING

1. Terms and definitions
2. Differences between hard disks and floppy diskettes
3. Hierarchy of a data base
4. Procedures for working with a data base
5. Setting up and maintaining a library for disks
6. How to manage files on a hard disk

**JOB TRAINING: What the
Worker Should Be Able to Do
(Psychomotor)**

7. Investigate library procedures for media storage
8. Retrieve data from a data base and enter
9. Perform edit routines on a data base
10. Prepare reports generated from a data base
11. Create a data base file

**RELATED INFORMATION: What
the Worker Should Know
(Cognitive)**

UNIT III: PERSONNEL RECORDS MANAGEMENT

1. Terms and definitions
2. Types of compensation
3. Payroll deductions
4. Fringe benefits that employees typically offer
5. Procedure for creating a spreadsheet/worksheet
6. Distinguish between and calculate types of compensation
7. Calculate gross and net pay
8. Calculate taxes
9. Investigate the methods used for scheduling employees
10. Enter and maintain employee records
11. Compute overtime
12. Create a spreadsheet/worksheet

JOB TRAINING: What the
Worker Should Be Able to Do
(Psychomotor)

RELATED INFORMATION: What
the Worker Should Know
(Cognitive)

UNIT IV: ACCOUNTING

1. Terms and definitions
 2. Purposes of accounting
 3. Benefits of a sound accounting system
 4. Main functions of accounting
 5. Steps in the accounting cycle
 6. Types of accounting journals
 7. Parts of an accounting journal
 8. Typical source documents
 9. Characteristics of single and double entry accounting systems
-
10. Match types of accounting journals with their transactions
 11. Enter general journal entries
 12. Compute accounts receivable
 13. Compute accounts payable

UNIT V: INVENTORY CONTROL

1. Terms and definitions
2. Basic inventory decisions
3. Reasons for using a sound inventory system
4. Types of recordkeeping systems
5. Methods of calculating inventory worth

**JOB TRAINING: What the
Worker Should Be Able to Do
(Psychomotor)**

10. Calculate inventory worth
11. Compute value of inventory — retail and cost
12. Enter, maintain, and update inventory records
13. Compute stock turnover
14. Compute open to buy

**RELATED INFORMATION: What
the Worker Should Know
(Cognitive)**

6. Advantages/disadvantages of retail and cost inventory methods
7. Controlling features of inventory software and their descriptions
8. Journalizing inventory records
9. Benefits of a computerized distribution planning system

UNIT VI: FINANCIAL RECORDS MANAGEMENT

1. Terms and definitions
2. Financial controls in business
3. Calculate financial ratios
4. Compute markups and markdowns
5. Compute cash and quantity discounts
6. Prepare purchase orders
7. Create and compute an income statement
8. Create and compute a balance sheet
9. Create and compute the cost of goods sold

**JOB TRAINING: What the
Worker Should Be Able to Do
(Psychomotor)**

**RELATED INFORMATION: What
the Worker Should Know
(Cognitive)**

UNIT VII: COMMUNICATIONS

1. Terms and definitions
2. Major applications of word processing
3. Major types of word processors
4. Uses of telecommunications
5. Complete a crossword puzzle related to communications
6. Solve a puzzle concerning the major types of word processing and word processors
7. Use an integrated software package to generate a letter
8. Use an integrated software package to generate a memorandum
9. Use an integrated software package to merge mailing lists with form documents
10. Use an integrated software package to generate corporate minutes
11. Use an integrated software package to develop a mailing list and search a data base
12. Use a communications software package to send an electronic message
13. Use a communications software package to retrieve an electronic message
14. Transcribe from voice input
15. Use a spelling-proofreading program

**JOB TRAINING: What the
Worker Should Be Able to Do
(Psychomotor)**

**RELATED INFORMATION: What
the Worker Should Know
(Cognitive)**

UNIT VIII: PLANNING

1. Terms and definitions
2. Steps in market research
3. Methods of research
4. Sampling methods and their descriptions
5. Types of survey instruments
6. Types of survey questions
7. Components of the business operation
8. How research relates to the business operation
9. Purposes of a business plan
10. Types of budgets
11. Types of forecasts
12. Contact and interview a business owner about his/her business plan
13. Compute a general and administrative expense budget
14. Compute a sales forecast based on advertising
15. Compute an expense forecast
16. Tally a client survey
17. Compute a cash flow analysis
18. Create and compute a business plan

MICROCOMPUTER BUSINESS APPLICATIONS

GLOSSARY

Accession — The act and procedures involved in a transfer of legal title and/or the taking of records into the physical custody of a records center or archives

Account — A device used to collect and summarize information

Accounting — The process of recording, measuring, summarizing, analyzing, and interpreting financial information and communicating this information to various users

Accounting cycle — All of the procedures performed during an accounting period including the analyzing and recording of transactions, posting, taking a trial balance, preparing a worksheet, preparing adjusting entries, preparing financial statements, closing the temporary accounts, and taking a post-closing trial balance

Account payable — The account used for recording the liabilities a company has incurred for goods or services purchased on open account

Account receivable — The account used for recording the right a company has to receive payment for sales made on open account

Advertising budget — A means of determining and controlling advertising expenses and dividing them among departments, merchandise lines, and services

Advertising plan — A strategy for advertising that reflects the store's objectives, the budget, and the types of media to be used

Aging of accounts payable — A method of estimating the amount of the allowance for uncollectible accounts and bad debt expense; this method categorizes the individual accounts according to the period of time they have been outstanding

Archival business records — Inactive records which may have historic value in the areas of marketing, public relations, planning and development, and litigation

Assets — Things of monetary value that are owned by a business, i.e., land, building, stock, and cash

Audit trail — The information which makes it possible for the accountant to trace each transaction back to its source document in order to determine that it was recorded properly

Automatic return — Feature on word processors and some electronic typewriters that automatically returns the printing point indicator or cursor to the left margin; i.e. wrap

Auxiliary storage device — Supplementary means for storing data

Average collection period — The relationship of year-end receivables to an average day's sales; the approximate time it takes to collect a store's debt

Balance sheet — A statement of the financial position of a business at a designated time

Balanced stock — A distributed assortment of what the customer wants so that — throughout all price zones and price ranges — a balance is maintained with replacements

Basic stock — An assortment of the bread-and-butter items that enjoy day-to-day customer demand

Batch processing — Treatment of data which have been saved or accumulated

Boilerplate — Standard material, usually in the form of paragraphs, that is stored in memory and then recalled as needed

Book inventory — The amount of stock that is shown to be on hand by a perpetual inventory system under which sales, markdowns, and discounts are deducted from total purchases to date; usually expressed in retail dollars, but also can apply to the cost inventory derived periodically under the retail inventory method

Book value — That portion of the cost of the fixed asset that has not been recorded as a depreciation expense

Bootling (the program) — The start-up procedure for loading the program into RAM

Breakeven point — The figure which indicates if a company has zero profit or loss (total revenue for the company is equal to total costs)

Budget — An operating plan which coordinates and summarizes individual estimates and plans for future time periods

Business plan — A document used for communicating your ideas and their potential to prospective investor(s) or banks; included in this document are the business concept, sales projections, and how financing the business will take place

Byte — The unit of measure of a computer's memory; normally holds one character

Cash budget — An estimate of cash receipts and payments for a given period

Cash flow statement — A financial statement which accounts for the increase or decrease in a company's cash during a period by showing where the company obtained the cash and its uses

Cathode ray tube (CRT) — An electronic vacuum tube used as a screen for many word processors

Cell — The intersection of a row and column on a spreadsheet

Cell indicator/status line — The prompt that tells the contents of a cell in a spreadsheet

Central processing unit (CPU) — A component of the computer that directs the activities of the system; it performs arithmetic, logic, and control functions for the system and may or may not contain a memory storage unit

Character — Single decimal value, letter of the alphabet, or space

Chips — Miniature integrated circuits which have replaced transistors

Classification control — A merchandise control system wherein a group of related merchandise items (a classification) is controlled by a dollar inventory and sales rather than by units

Close-ended questions — Queries which the respondent must answer based on the selections given; (e.g.) true/false, multiple-choice questions

Command — An instruction given to the computer through an input device or peripheral

Command line — Prompt located beneath spreadsheet for entering commands

Comparative financial statements — Financial statements which show financial data for a series of years in adjacent columns

Computer — An electronic device capable of receiving and storing data, performing prescribed operations on that data, and reporting the results of those operations

Computer-based message system (CBMS) — System that allows messages to be sent either over telephone wires or by cable to a computer where they can be read at will by recipient

Computer output microform (COM) — Process where data are fed into the computer and processed directly on a film medium

Continuous forms paper — A continuous feed of fan-folded or rolled paper with perforations separating each sheet

Coordinates — The location of a cell in a spreadsheet

Copy — The transfer of data from one medium to another or to the same medium

Copy-from cell — The cell whose contents are copied with the spreadsheet's copy feature; the source cell

Copy-to cell — The cell to which information is copied with the spreadsheet's copy feature; the destination cell

Correspondence control — The reception, logging, and appropriate distribution of documents

Correspondence quality printer — An improved variety of dot matrix printer; quality better than that found on a regular dot matrix printer, but not as good as that produced by a letter quality printer

Credit — An entry recorded on the right-hand side of an account

Cross-referencing — Procedure which allows a user to be referred to another file or files

Current ratio — The relationship of a company's current assets to its current liabilities

Cursor — Character which indicates position on screen; is usually represented by a blinking square or underline

Cut and paste (move) — Process used to copy or move portions of text in a document or between documents

Data — Information given to or received from a computer

Data base — Comprehensive data file containing information presented in a format which is applicable to user's need; available when needed

Data base (management) system — A set of computer programs that are available from a computer manufacturer or another vendor

Debit — An entry recorded on the left-hand side of an account

Debt ratios — Ratios concerned with a firm's policy on long-term debt

Dedicated word processor — A word processor designed specifically for word processing and not for any other purpose

Default value — Format settings and other instructions that are automatically used by the system for all documents unless changed by operator

Demographics — The breakdown of the population into statistical categories such as age, education, sex, occupation, income, and marital status

Departmentizing — The organization of related merchandise and subsequent identification as a department

Depreciation — The systematic and rational allocation of the cost of an asset over its useful life

Destination — The copy-to cells in the spreadsheet

Detail file — File which contains records of day-to-day transactions; a sales detail file, for example, contains records of sales to customers

Detail record — Any record from a detail file

Discrete media — Dictation media that can be removed physically from the dictation equipment

Disk operating system (DOS) — Program responsible for the housekeeping and communications between computer and peripheral devices

Documentation — Illustrations and explanations that include both general information needed by the user of the program and the specific information needed by the computer operator or the computer programmer if the program later needs updating

Document management systems — Setups which capture, index, store, and retrieve documents

Double-entry accounting — A system of accounting where an equal number of debits and credits must be recorded in the accounts whenever any accounting transaction is recorded

Draw pay — Type of compensation where an employee is allowed an advance on anticipated earnings

Dumb terminal — Terminal in a shared-logic system that cannot operate independently of the central processing unit (CPU) since it depends on the CPU for operating directions and memory

Electronic blackboard — A blackboard that electronically senses chalk strokes and transfers them via telephone lines to a remote television monitor

Electronic bulletin board — Communication via a computer; users call (using a telephone and modem) a central place and leave or retrieve messages left for them

Electronic cueing — Electronic signal placed on a dictation tape to alert operator to the end of the letter or to the placement of instructions

Electronic funds transfer (EFT) — A system for making deposits and withdrawals electronically, thereby eliminating most of the paperwork involved in sales and banking transactions

Electronic mail — Process of transmitting information electronically by use of satellites, cables, or telephone wires from one piece of equipment to another

Embedding — To place an instruction in the word processing system by striking a special key, such as return or command

Endless loop — Dictation medium; a loop of tape that can be used over and over again

Entry — The information in a cell on a spreadsheet

Entry line — The line where you type or edit information that goes in a spreadsheet cell

Entry marker — The highlighted rectangular box indicating position of cursor/marker on a spreadsheet

EOM (End-of-month) — A system in which the discount period starts at the end of the month in which the invoice is dated

Erase backspace key — Used to remove character to the left of the cursor from the screen

Ergonomics — Field concerned with health, safety and comfort of word processing and computer operators in relation to their work environment and the machines they use

Execution key — Used to tell the system to perform or cancel an operation

Executive work station — Work area used by executive which includes a personal computer or word processor; can also refer to a personal computer or word processor used by the executive, which features advanced capabilities such as windowing and electronic mail and which requires a minimum of keyboarding

Expense — The cost of good and services exhausted by an entity in order to earn revenues

Expense budget — An estimate of expenses over a specified period

External financial reports — The standard financial reports, the balance sheet, the income statement, and the statement of changes in financial position, issued by entities for use by outside decision makers

External storage — Storage media that can be stored outside the word processor, such as paper tapes, magnetic cards, magnetic tapes, floppy diskettes, and hard disks

File access — Method by which data are stored and retrieved on auxiliary storage

File maintenance — The systematic inspection of files for the purpose of replacing worn file folders, mending torn documents, removing duplicate copies, locating misfiles, and ensuring proper sequence of topics

Filing — The process of arranging groups of subjects in logical order

Filing systems — Records management using alphabetic, numeric, or alphanumeric indexing via manual, mechanized, or electronic methods

First in, First Out, (FIFO) — A cost method of valuing inventory which is based upon the assumption that costs should be charged against revenue in the order in which they were incurred; therefore, the inventory is composed of the most recent costs

Floppy diskette — Oxide-coated reusable plastic disk enclosed in a protective covering (paper or plastic envelope) that is used to magnetically store and load information

Footer — Standard information placed automatically by word processor in the bottom margin area of a page of a document

Forecast — To predict and plan for future business development

Forecasting — The process of determining future merchandise needs based upon analyzing past records; i.e., historical tracking

Format — The margins, spacing, and style used in keyboarding a document

Format line — Used to identify margin and tab settings on many word processors; usually appears at the top of the screen

Form document (base document, mask) — Standard letter, contract, or other document that is merged with variable, addresses or other information when doing list processing

Formula — A kind of spreadsheet value; mathematical representation combining pointers and functions that define a desired calculation

Function — A kind of spreadsheet value; a representation that stands for a calculation

Function key — Key with a special purpose, such as indent, format, justify, insert, replace, move, cut, or paste

Get document — Feature on some word processors that enables operator to copy or duplicate text that is stored in one document into another document, while leaving the material in the original document unchanged

Global search and replace — High-level function that lets word processor search for a word or group of words and automatically replace it or them throughout an entire document

Graphics — A picture, map, or graph used for illustration; displayed by a computer on a monitor or printer

Hard copy — Printed output from an information system

Hard disk — Magnetized circular plate which is inflexible and where data can be read on to and/or written from

Hard return — Causes a permanent line break when entered by pressing return key

Hardware — Physical parts of the computer

Header — Standard information that is placed automatically by word processor in the top margin area on a page of a document

Hierarchical/network systems — A type of data base management system which forms a strict relation between records making up a single file

Highlight — To emphasize text on a screen in some way such as underscoring, placing in capital letters, or displaying in a lighter screen color

Home key — A cursor movement key that returns the cursor to its home position, usually the upper left corner of the screen

Hyphenation dictionary — Usually available as an optional software program for word processors; gives correct hyphenation positions of words stored in a dictionary

Icons — Pictures of objects that are shown on a word processor screen to give the operator function choices

Inactive records — Records rarely used; traditionally housed in corrugated boxes on steel or wooden shelving units in a low-cost storage area

Income statement — A financial statement which summarizes the operations of a business and shows revenues, expenses, gains, and losses over an accounting period

Index (directory, file list) — Contains a listing of all documents or files that have been placed in memory

Indexed files — Method used when data in a file must be accessed by more than one field

Information processing — Manipulation of factual matter of all kinds for the purpose of producing a desired answer or result

Input — Means by which data from keyboards, tapes, hard disks, and floppy diskettes are entered into an information processing system

Intelligent terminal — Terminal in shared-logic system that does not rely on the CPU for all its functions

Internal financial reports — Reports issued for use by managers of an entity that are usually more detailed than external reports

Internal users — The managers of an entity who use accounting information

Invoice — A control document used to check what was ordered with what was received

I/O — Trade term which refers to input/output devices

Job order costing — The form of product costing used most often by firms which produce a number of products; these products can be divided into separate projects or batches

Journal — An accounting record where business transactions are recorded in chronological order; also known as the book of original entry

Justification — Process by which all lines begin or end at the same point

Key field — The field used for determining the storage location and retrieving data

Label — Information in a spreadsheet that identifies numerical information; a title

Laser video disk (optical disk) — Storage medium for word processors and computers; can be used with optical character reader

Last In, First Out (LIFO) — A cost method of valuing inventory which is based on the assumption that the most recent costs incurred should be charged against revenue; therefore, the inventory is composed of the earliest costs

Ledger — A collection of all the accounts of a business; information contained in the journal is posted to it

Liability — An obligation or debt of an entity owed to one of its creditors

Libraries — Special storage area in a word processor where repetitive material can be stored and recalled

Liquidity ratios — Ratios concerned with a firm's ability to meet current obligations

List document (secondary document) — Variable items that are merged with the base document in list processing

List processing (list merge, records processing) — Process of merging variable information in a list document with standard material in a form document

Local area network system (LANS) — Linked group of equipment that can communicate with each other but that can be separated by a geographic distance

Magnetic tape — An alternative storage method to the floppy disk; it can be a total replacement or a supplemental storage

Main menu (opening menu) — The beginning point for word processing applications on menu-driven word processors

Markdown — The reduction of selling price

Market — The aggregate demand of the potential buyers for a commodity or service; the sum of the demands of different market segments

Market analysis — The systematic gathering, recording, and analyzing of data about marketing problems in order to provide information useful in making marketing decisions

Marketing research — The investigation and systematic gathering, recording, and analyzing of data that are pertinent to a specific marketing problem

Market segmentation — The process of analyzing a total market in terms of its component groups, each of which consists of a group of buyers who share common characteristics

Markup (on) — The difference between cash price and selling price

Master file — File which contains relatively permanent records; for example, a customer's name, address, and customer number seldom change

Master records — Records that are created electronically by downloading information from other data bases in the mainframe system, and through a series of cross-reference tables, each document to be linked to its master record

Memory — Storage area of the computer which holds programs and data being processed

Menu — List of choices or alternatives for user action; often a list of program options

Merchandise budget — Estimates the factors that affect merchandising activities

Merge — Name used by some vendors for the process of merging variable information between documents

Micrographics — The filming of documents on microfiche or cartridges

Minimum stock control — The method of reordering staple merchandise on the basis of a pre-determined minimum quantity; when this minimum is reached, the quantity of the initial order is again purchased

Mnemonic code — Special key or key sequence that directs the computer to perform an operation; name is taken from the actual operation

Modem — Device that converts data into impulses and transmits them over telephone lines from the terminal to the computer and vice versa

Net income — Revenues minus expenses equal net income (or net loss if revenues are less than expenses)

Network data base — A data base in which pointers are used to make connections between data stored in different files

Net worth (owner's equity) — The difference between the assets of a business and its liabilities

Non-numeric information — A spreadsheet label having a numeric value of "0"

Observationnaire — A form prepared and used by the researcher to observe subjects; the researcher does not interact with subjects

On order — A term applied to merchandise purchased; i.e., ordered but not yet received

Open order — An order placed without price or delivery stipulations or an order sent to a market representative specifying the vendor

Open-ended questions — Queries which are answered openly by the respondent; no choices are given — the respondent creates the answer; (e.g.) essay questions

Open to buy — The dollar amount of merchandise that may be purchased in a given period to maintain a planned inventory level; also may be known as a merchandise budget (Transparency 1)

Optical character reader (OCR) — Machine that uses the process of optical character recognition to scan keyboarded and printed characters and convert them to signals that are transmitted to word processors, computers, or printers

Optical character recognition — Machine reading of printer characters through the use of light sensitive materials or devices

Optical disk system — A version of Computer Assisted Retrieval that accesses laser-written optical disks as its storage media instead of micrographics

Output — Means by which information is reported from computer storage in a form that can be understood by human beings or in a form suitable for use as input for another computer system

Over or short — The resulting difference between the established sales figure and the actual audited figure; often caused by errors in making change or by missing saleschecks

Page markers (page breaks) — Normally a line on the screen that indicates where pages end on document-oriented word processors

Pagination — Process of breaking a document into pages on a document-oriented word processor

Periodic inventory — A physical inventory taken at the end of an accounting period; this may be done by hand or electronically

Peripheral device — Device connected to a computer to provide communication (input/output) or auxiliary functions

Permanent accounts — Asset, liability, and owner's equity accounts (balance sheet accounts); these may also be called real accounts

Perpetual inventory — A method of accounting whereby daily sales, discounts, and mark-downs are deducted from the book inventory, which includes purchase and merchandise returns to date; similar to book inventory

PERT (Performance Evaluation Review Technique) — A method of network analysis which is useful in planning and controlling large, complex projects; this method was first used in complex weapon system planning

Physical count — The process of counting all the merchandise and recording the information to then calculate the value of the inventory

Physical inventory — Those tangible goods that are on hand

Plug-in CRT — Portable CRT screen that can be moved from one word processor to another

Pointers — A kind of spreadsheet value; begins with a plus sign or a minus sign and points to the contents of another cell

Point-of-sale inventory system — A perpetual inventory system that is usually tied in with a data register where at the time of the sale, the entry is made into the inventory system

Point-of-sale system (POS) — A specially designed cash register system that is connected electronically to a computer

Posting (PR) — The process of transferring the information contained in the journal to the ledger accounts

Primary data source — An information source from which the desired items of information may be obtained directly

Printer — Computer output device that produces printed copy

Print menu — Specialized menu that gives printer options

Profitability ratios — Ratios designed to measure a firm's efficiency in generating profits in relation to sales and relation to investment

Pro forma financial statement — A forecasted (or budgeted) financial statement

Program — Complete set of instructions that directs the computer and coordinates the operation of various computer components

Programming languages — Languages used in writing programs to direct processing steps carried out by a computer

Proofreading marks — Handwritten symbols used to indicate corrections to be made

Purchase journal — A special journal used to record purchases of inventory on account; it may also include purchases of supplies on credit

Purchase order — An order usually written on a form for merchandise, equipment, supplies, or other goods which authorize the vendor to deliver the items listed at the prices specified

Quantity discount — A reduction in list price given by vendors for purchasing in volume

Random Access Memory (RAM) — Main storage areas used with microcomputers, minicomputers, and text-editing equipment into which data can be written or read

Random files — Records in this file may be stored and retrieved in any desired order

Ratio — The relationship of one amount to another on a financial statement

Read Only Memory (ROM) — Storage areas used with microcomputers, minicomputers, and text-editing equipment that permit data to be read from them because they are permanently wired to perform one function or contain specific data

Reader — Machine that magnifies and projects a micro-image to a size large enough to be read

Records management — The planned control of the life cycle of all types of records from their creation, processing, checking, maintaining, protecting, and storing to their destruction

Records preservation — The maintenance of documents in physical and atmospheric conditions which will maximize their life span

Records retention schedule — A document developed by first taking an inventory of all records held in a company and then analyzing those records for retention values; the schedule indicates the length of time a record should remain in the active file area, the time for it to remain in an active storage area, and the destruction date or a notation for permanent retention

Relational data base management system — A data base system that allows any relation to exist among the several fields that constitute the data base record

Relative file — Reference to records in a file by their numbers

Reorder point — A level of an inventory item that is established to provide for protection against reasonable variations in demand

Replicate — The process of copying formulas and/or data to another cell or cells

Retained earnings — The portion of the stockholders' equity which is made up of earnings of the corporation which have been retained in the corporation rather than paid out as dividends

Retrieval option — One of the methods for calling up a file

Revenue — Earnings resulting from the receipt of cash or other assets in exchange for goods sold by the entity or services performed by the entity

Ruler — Line used on some word processors for displaying the current margins and tabs

Safety stock — The level of inventory needed to reduce investment while improving service through a more balanced stock approach

Sales analysis — A thorough and detailed study of the company's sales records in order to detect marketing strengths and weaknesses

Sales check — A document itemizing all units of a customer's purchase

Sales journal — A special journal used to record sales of merchandise on account

Sales posting — The process of automatically adjusting inventory levels as items are sold; in addition, it records the sales history and computes the sales tax and the total sale

Scroll — Term used to describe the movement of data depicted on the monitor either up or down or side to side

Search (find) — Instructs the word processor to search for a word or a group of words

Search and replace — Instructs the word processor to search for a group of words and to replace it or them with another word or words

Secondary data — Information that is already available, having been collected previously for other projects

Secondary data source — Published information that serves as a repository of materials assembled for some other purpose or use; used to find out what information already exists about a specific topic or subject

Sequential file — Items in this file are stored and retrieved one after the other

Serial access — Ability to retrieve stored data sequentially

Serial port — Communications part of a word processor (usually RS232); used to connect word processor to printer

Shared-logic system — A number of terminals connected to a CPU, which may or may not be located in the same room

Shrinkage or shrink (stock shortages) — The difference between actual stocks and amounts per book records

Single-entry accounting — A system of accounting where only a debit or a credit is recorded for each transaction

Software — Programming aids frequently supplied by the computer manufacturers to assist the purchaser in efficiently operating the equipment

Source — The copy-from cells in the spreadsheet

Source document — The document which is normally prepared when an accounting transaction occurs; this serves as the source of information for making journal entries

Sort — Feature that allows the arranging or sorting of information in either alphabetical or numerical order on a word processor

Special journal — A journal used to record routine transactions which occur frequently; the use of this journal simplifies the posting procedure

Specific identification — A cost method of valuing inventory where merchants use coded cost symbols to mark high-priced products; a clerk tallies the inventory by reading from the price tag, label, or sheet; the final listing contains each item specifically identified

Speech synthesis — Voice output by word processors or computers

Spelling-proofreading program — An optional program for many word processors which highlights spelling errors for the operator

Spreadsheet/worksheet — A grid of rows and columns in which text, numbers, and formulas can be stored, allowing complex or repetitive calculations to be defined in a simple, easily understood way

Standalone — Word processor that contains screen, keyboard, logic and memory capabilities, and printer; does not rely on any other equipment to function

Standby pay — Type of compensation where an employee is paid for being on call

Statement of changes in capital — A financial statement which explains the changes in the owner's equity account for the accounting period

Statement of changes in financial position — A financial statement which shows where the financial resources of a business came from and how they have been used

Statement of retained earnings — A financial statement which shows the changes in retained earnings from one period to the next

Statistics — A set of methods or techniques for analyzing data and drawing conclusions

Status line — On some word processors, used to give operator information about the position of the cursor, which page of document is displayed, and name of document displayed

Stock book — A record of purchases (from orders) and of sales (from the stubs or the price tickets) usually maintained by the buyer

Stop codes — Instructions given to a word processor instructing it to stop at a certain point in a document to allow insertion of variable information and to change paper or ribbons for printer

Stock control — Broad term for various types of systems and methods designed to control stock; i.e., keep it in step with customer demand and one step ahead when demand falters

Stock keeping unit (SKU) — The lowest level of identification of merchandise for inventory management; within a particular style, this usually refers to the ability to identify a unique size within a unique color

Stock level — A plan that is necessary for maintaining a balanced inventory level in relation to anticipated sales; the total inventory investment should be large enough to meet the expected demand and, at the same time, as low as possible to assure a good rate of stock turnover

Stock-sales ratio — The relation between current stock and current sales, expressed either in dollars or in units

Storage — Retention of data so that data can be obtained at a later time

Strike through — Option that lets the operator strike through or print over characters

Stub — The part of the price ticket that is removed by the salesperson at the time of sale for unit merchandise control purposes

Survey — A method of obtaining information directly from individuals by using mail, telephone, and personal interviews

System commands — Commands used in running the disk operating system (DOS)

Tabular editing — Enables operator to insert, delete, or move columns around in a tabulation on a word processor screen

Target market — The people who are most likely to purchase a firm's goods and/or services

Telecommunications — Process of transmitting information electronically over telephone lines, cables, or satellites

Temporary accounts — Revenue, expenses, and drawing accounts; these are closed to owner's equity at the end of an accounting period

Tractor feed — Device placed on top of a printer which holds continuous forms paper securely and moves it through printer with sprockets which grip the small holes on the edges of the paper

Turnover — The number of times during the year that the average dollar stock of merchandise is sold

Tutorial — Written instruction providing practical information about a specific subject

Unit control — The control of merchandise in terms of pieces rather than in terms of dollars

Values — Numerical information in a spreadsheet, including numbers, formulas, and functions

Vaulting — Special protection of vital records through an alternate facility

View mode — A mode on some word processors that enables the operator to see symbols for commands that have been given, such as hard returns and center directions

Visual system stock control — The method of arranging stock on shelves in piles of equal quantity so that a quick visual count can be made

Vital records — Records which could not be replaced or duplicated if they were destroyed

Voice editing — Attaching a voice command to a document in word processor that can be played back by the operator

Voice input — Ability to input documents into a word processor by simply dictating them to the equipment

Voice mailbox — Similar to CBMS where it is possible to input a verbal message via telephone into a computer where it is stored until the recipient calls for it

Voice-operated relay (VOR) — Ability of a voice over telephone lines to start and stop a dictation unit

Voice recognition — Ability of a word processor or a computer to recognize verbal input

Walkup terminal — A word processor located in a central location in an office; it can be used by many employees

Want slip — A form filled out by the salesperson for merchandise that is requested by customers but not available in stock

Weighted average — A cost method of valuing inventory used to avoid the extremes of FIFO and LIFO caused by inflation and deflation; it is based on an average price paid by the retailer for inventory purchases

Windowed screen — Split or divided screen that enables operator to display more than one document at a time; makes it possible to move information from one document to another on the screen

Word processing package or program — Software that enables a personal computer to do word processing

Word processing system — The combination of specific procedures, methods, equipment, and people designed to accomplish the transition of a written, verbal, or recorded word distributed to its ultimate use

Wrap — Feature which allows the operator of the microcomputer to continually key in data without depressing the return key at the end of the line

GLOSSARY OF CAREER TITLES

(NOTE: Career titles have been listed by unit to identify areas of business in which they may be found.)

Unit II: Electronic Filing

Archivist — Responsible for or engaged in one or more of the following activities: appraisal and disposition; accession; preservation; arrangement; description; reference service; exhibition; or publication

Certified Records Manager (CRM) — Succeeds in completing a six-part examination, subscribes to the Institute's Code of Ethics, possesses three years of experience in different elements of records management, and holds a baccalaureate degree from an accredited level institution

Forms Analysis Manager — Directs and coordinates activities of workers involved with analyzing business forms; one who plans and directs compilation and updating of cost and control records utilizing knowledge of forms inventories, usage, and operating practices

Forms Analyst — Examines and evaluates format and function of business forms to develop new, or improve existing forms format, usage, and control; one who reviews forms to evaluate need for revision, consolidation, or discontinuation using knowledge of form use, workflow, document flow, and compatibility with electronic or manual processing

Management Analyst — Analyzes business or operating procedures to divide the most efficient methods of accomplishing work; one who plans study of work problems and procedures, such as organizational change, communications, information flow, integrated production methods, inventory control, or cost analysis

Records Analysis Manager — Directs and coordinates activities of workers involved with analyzing systems of records management; one who plans and directs compilation and updating of cost and control records, utilizing knowledge of records inventories, costs, and operating practices

Records Management Analyst — Examines and evaluates records management systems to develop new or improve existing methods for efficient handling, protecting, and disposing of business records and information; one who reviews records and reports to ascertain media use, reproduction process, or electronic data processing involved

Records Management Director — Plans, develops, and administers records management policies designed to facilitate effective and efficient handling of business records and other information; one who plans development and implementation of records management policies intended to standardize filing, protect and retrieve records, reports, and other information contained on media

Unit III: Personnel Records Management

Benefits Manager — Manages employee benefits program for establishment; plans and directs implementation and administration of benefits programs designed to insure employees against loss of income because of illness, injury, layoff, or retirement; directs performance of clerical functions, such as updating records and processing insurance claims

Chief Payroll Clerk — Supervises and coordinates activities of workers engaged in processing timecards, compiling payroll statistics, maintaining payroll control records, recording hours of work, and calculating payrolls; reviews personnel records to determine names, rates of pay, and occupation of new hires, and changes in wage rates and occupations of employees on payroll, and records on payroll register

Compensation Manager — Manages compensation programs for establishment; directs development and application of techniques of job analysis, job descriptions, evaluations, grading and pricing in order to determine and record job factors and to determine and convert relative job worth into monetary values

Data Processing Payroll Clerk — Compiles payroll data from timesheets and other records to prepare computer input forms, and verifies and reconciles errors on computer records to maintain payroll records; compiles, codes, and transcribes to worksheet such items as hours worked, employee identification number, commissions, and deductions, using timesheets, records, and code book

Payroll Clerk — Computes wages and enters wage data; computes and records earnings from timesheets and work tickets, subtracting deductions such as income-tax withholding, social security payments, union dues, insurance, credit union payments, and bond purchases

Personnel Manager — Plans and carries out policy relating to all phases of personnel activity; recruits, interviews, and selects employees to fill vacant positions; keeps records of insurance coverage, pension plan, and personnel transactions — hires, promotions, transfers, and terminations

Personnel Scheduler — Compiles weekly personnel assignments schedules for production department in manufacturing plant; studies production schedules and staffing tables to ascertain personnel requirements

Unit IV: Accounting

Accountants and Auditors — A group of occupations that concerns itself with examining, analyzing, and interpreting accounting records for the purpose of giving advice or preparing statements; this group also includes occupations involved in devising or installing accounting systems and advising on cost-recording systems or other financial and budgetary data

Accounting and Statistical Clerks — This group includes occupations concerned with routine computing, calculating, and posting of financial, statistical, and other numerical data, manually or by computer, to maintain accounting records and to record details of business transactions

Accounts-Recording-Machine Operators, N.E.C. — This group includes occupations concerned with operating machines to keep quantitative records and accounts

Bookkeeping and Bookkeeping Machine Operators — This group includes occupations concerned with computing, classifying, and recording numerical data to keep sets of financial records complete; included in this group are occupations involving use of bookkeeping machines or computers to maintain and reconcile complete financial records such as individual and general ledgers

Unit V: Inventory Control

Buyer — Purchases merchandise or commodities for resale; one who selects and orders merchandise from manufacturing representatives, growers, or other sellers

Buyer, Assistant — Performs the following duties in connection with purchase and sale of merchandise: verifies quantity and quality of stock received from manufacturer and authorizes payment of invoices or return of shipment

Checker — Verifies quantity, quality, condition, value, and type of articles purchased, sold, or produced against records or reports

Controller — Executive of the store vested with the responsibility for the jurisdiction and supervision of all general office functions: credit, audit, accounts payable, and inventory merchandise control

Expediter — Contacts vendors and shippers by mail, phone, or visit to ensure that merchandise, supplies, and equipment are forwarded on specified shipping date

Inventory Clerk — Compiles records of amount, kind, and value of merchandise, materials, or stock on hand in the establishment or department of the establishment

Manager, Distribution Warehouse — Directs and coordinates activities of wholesaler's distribution warehouse; reviews bills of lading for incoming merchandise and customer orders in order to plan work activities

Manager, Merchandise — Formulates merchandising policies and coordinates merchandising activities in wholesale or retail establishments; determines mark-up and mark-down percentages, stock turn, amount of merchandise to be stocked, and directs buyers in purchase of supplies for resale

Manager, Procurement Services — Coordinates activities of personnel engaged in purchasing and distributing raw materials, equipment, machinery, and supplies in organizations

Material Coordinator — Coordinates and expedites flow of material, parts, and assemblies within or between departments in accordance with production and shipping schedules or department supervisors' priorities

Material Expediter — Locates and moves materials and parts between work areas of plant to expedite processing of goods, according to predetermined schedules and priorities, and keeps related records

Material Handling Supervisor — Supervises and coordinates activities of workers engaged in lifting, transporting, storing, and loading materials and products by use of conveyors, cranes, hoists, or industrial trucks

Material Manager — Coordinates all functions of materials movement including purchasing, materials handling, and materials movement

Unit VII: Communications

Administrative Assistant — Secretary who does high-level administrative support work

Administrative Coordinator — Directs and coordinates work flow in a traditional office or an administrative support center

Administrative Secretary (specialist) — Performs non-keyboarding and administrative duties for a group of principals

Communications Specialist — Composes and transmits verbal and written documents under the direction of a principal or administrative coordinator

Consultant — Career field outside the traditional office for those trained in word processing; one who works on his/her own and gives independent recommendations regarding equipment, systems, and organization of offices

Correspondence Specialist (data entry specialist) — Handles keyboarding functions exclusively

Information Specialist — Retrieves information under the direction of a principal

Key Operators — Highly skilled word processing operators who are trained by the vendor and then go back to the company to train other operators

Market Support Representative (office automation specialist) — Works for vendor and helps demonstrate equipment and train operators how to use it

Proofreader — Proofreads all documents in a word processing center for content and typographical accuracy

Trainer — Person who trains word processing operators within a company

Word Processing Operator — Person just above rank of trainee in word processing center; primary responsibility is keyboarding documents

Word Processing Specialist — Person in word processing center who specializes in keyboarding documents

Word Processing Supervisor — Person in word processing center who oversees daily operation of the center

Word Processing Trainee — Entry-level position in word processing center

Word/Information Processing Manager — Holds final responsibility for the entire word/information processing system throughout the company

Unit VIII: Planning

Advertising Manager — Plans and executes advertising policies of the organization

Budget Accountant — Applies principles of accounting to analyze past and present financial operations; one who estimates future revenues and expenditures to prepare the budget

Budget Clerk — Prepares budgets based on previous budget figures or estimated revenue and expense

Estimator — Prepares cost estimates for manufacturing of products, construction projects, or services requested to aid management in bidding on or determining price of product or service

Statistical Clerk — Compiles and tabulates statistical records showing cost of advertising volume of advertising as compared with competitors, and other pertinent statistics

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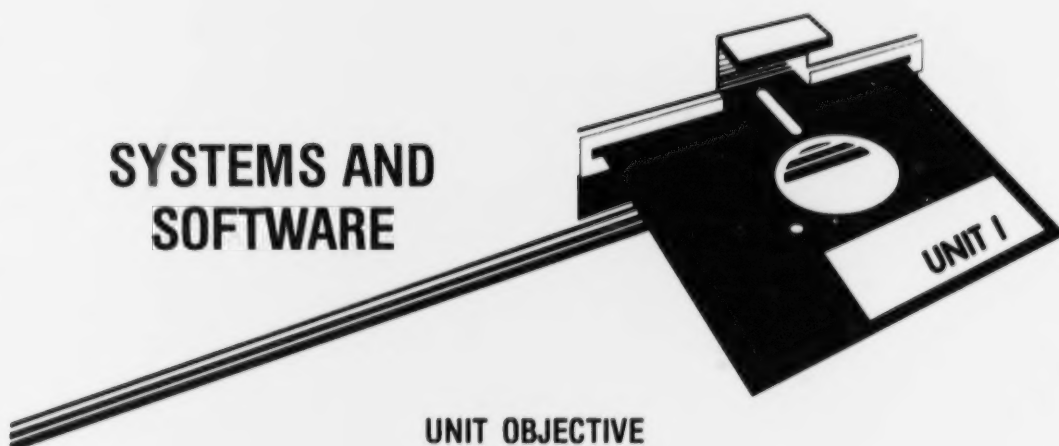
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ATTENTION INSTRUCTORS

Please read the following "notes" before proceeding to the units of instruction.

- The intent of this publication is to teach students business applications that can be done on the microcomputer. Although dedicated software packages may be a better choice for some of the applications, an integrated software package (AppleWorks — Apple, and DeskMate — Tandy Radio Shack and IBM) was chosen to show how one package can perform many business applications. Refer to the "Suggested Activities" component in each unit for specific instructions on the utilization of these materials.
- Prior to beginning this coursework, a student should possess keyboarding skills and should be able to back up a disk and load and run a program using system commands. The student should also have a background in the subjects — filing, accounting, inventory control, etc.
- Instructors should make copies of the data diskette included in this instructional package for the students' use. The original and one copy should be kept by the instructor for future use.
- The job sheets and accompanying data disk for the "AppleWorks" software package may be used on any Apple IIc or IIe series microcomputer.
- The job sheets and accompanying data disk for the "DeskMate/PC" software package may be used with many brands of personal computers. However, the key designations in the job sheets are based on a Tandy 1200 or IBM PC microcomputer.
- "DeskMate/PC" users may use the job sheets with one disk drive. The contents of the data disk may be copied onto the program disk. However the storage capacity of the files will be greatly reduced.
- It will be necessary for the instructor to advise the student when to delete a file from his/her disk if every file is saved. Deletions are necessary as there is not enough space on the diskette to do all the job sheets and save them too.
- There may be slight variations in the format of the answers to the job sheets. The instructor will need to be the final judge if a student's work is correct. Answers may also vary between the "AppleWorks" and "DeskMate/PC" software programs. In this case, answers will be designated according to the correct program.

SYSTEMS AND SOFTWARE



UNIT OBJECTIVE

After completion of this unit, the student should be able to list business applications of software, care for and maintain the microcomputer system and floppy diskettes, and troubleshoot the microcomputer system. Competencies will be demonstrated by correctly performing the procedure outlined in the assignment sheet, and by scoring a minimum of 85 percent on the unit test.

(NOTE: Prior to beginning this coursework, a student should possess keyboarding skills and should be able to back up a disk and load and run a program using system commands.)

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms related to systems and software with their correct definitions.
2. Identify the major components of the microcomputer.
3. Arrange in order basic operating procedures of the microcomputer system.
4. Complete statements concerning proper care and maintenance of the microcomputer system.
5. Select true statements concerning proper care and maintenance of floppy diskettes.
6. Select true statements concerning the ethics related to the duplication of copyrighted software programs.
7. List business applications of software.
8. List sources of business software information.

OBJECTIVE SHEET

9. Troubleshoot the microcomputer system.
10. Select true statements concerning employee ethics when accessing disk data.
11. Evaluate business software. (Assignment Sheet #1)

SYSTEMS AND SOFTWARE UNIT I

SUGGESTED ACTIVITIES

- A. Obtain additional materials and/or invite resource people to class to supplement/reinforce information provided in this unit of instruction.
- B. Review materials in this unit and determine how much information will need to be presented to the students.
- C. Make transparencies from the transparency masters included with this unit.

(NOTE: Activities A-C should be completed prior to the teaching of this unit.)

- D. Provide students with objective sheet.
- E. Discuss unit and specific objectives.
- F. Provide students with information and assignment sheets.
- G. Discuss information and assignment sheets.

(NOTE: Use the transparencies to enhance the information as needed.)

- H. Integrate the following activities throughout the teaching of this unit:
 - 1. Use the test in this unit as a pretest to evaluate the students' knowledge of systems and software. Students possessing a high level of knowledge/skill should progress to Unit II.
 - 2. Provide opportunities for students to use hardware and software tutorials.
 - 3. Review and demonstrate basic fundamentals of microcomputer operation and maintenance.

(NOTE: MAVCC's *Introduction to Microcomputer Applications* covers the operation and maintenance of the microcomputer system.)
 - 4. Discuss various business applications of software.
 - 5. Role play on the ethics involved in duplicating copyrighted software.
 - 6. Demonstrate how to backup a floppy diskette; provide opportunities for students to backup a floppy diskette.
 - 7. Provide opportunities for students to view microcomputers being used on the job.
 - 8. Use Assignment Sheet #1 in this unit, either at the end of each unit or at the end of the course, to evaluate business software.
 - 9. Meet individually with students to evaluate their progress through this unit of instruction, and indicate to them possible areas for improvement.

SUGGESTED ACTIVITIES

- I. Give test.
- J. Evaluate test.
- K. Reteach if necessary.

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- A. Objective sheet
- B. Suggested activities
- C. Information sheet
- D. Transparency masters
 - 1. TM 1 — Major Components of the Microcomputer
 - 2. TM 2 — Inserting a Floppy Diskette
 - 3. TM 3 — Handling a Floppy Diskette
- E. Assignment Sheet #1 — Evaluate Business Software
- F. Test
- G. Answers to test

REFERENCES USED IN DEVELOPING THIS UNIT

(NOTE: The following is a list of references used in completing this unit. These publications would make excellent supplemental materials for the classroom.)

- A. *AppleWorks Reference Manual*. Cupertino, California: Apple Computers, Inc., 1983.
- B. Berghaus, Nona. *Integrating Microcomputers into the Business Curriculum*. Emporia, Kansas: Mountain-Plains Business Education Association, Service Bulletin No. 27, 1985.
- C. *DeskMate Reference Manual*. Fort Worth, Texas: Tandy Corporation, 1985.
- D. Hilgenberg, Gene. *Introduction to Microcomputer Applications*. Stillwater, Oklahoma: Mid-America Vocational Curriculum Consortium, 1984.
- E. Hilgenberg, Gene. *Microcomputer Applications in Agriculture*. Stillwater, Oklahoma: Mid-America Vocational Curriculum Consortium, 1984.
- F. Sullivan, David and others. *Computing Today: Microcomputer Concepts and Applications*. Boston, Massachusetts: Houghton Mifflin Company, 1985.
- G. Wolff, Terris B. *Microcomputer Applications: Using Small Business Systems Software*. Boston, Massachusetts: Boyd & Fraser Publishing Company, 1985.

SYSTEMS AND SOFTWARE UNIT I

INFORMATION SHEET

I. Terms and definitions

- A. Auxiliary storage device — Supplementary means for storing data
- B. Booting (the program) — The start-up procedure for loading the program into RAM
- C. Byte — The unit of measure of a computer's memory; normally holds one character
- D. Central processing unit (CPU) — A component of the computer that directs the activities of the system; it performs arithmetic, logic, and control functions for the system and may or may not contain a memory storage unit
- E. Character — Single decimal value, letter of the alphabet, or space
- F. Chips — Miniature integrated circuits which have replaced transistors
- G. Command — An instruction given to the computer through an input device or peripheral
- H. Computer — An electronic device capable of receiving and storing data, performing prescribed operations on that data, and reporting the results of those operations
- I. Continuous forms paper — A continuous feed of fan-folded or rolled paper with perforations separating each sheet
- J. Cursor/Marker — Character which indicates position on screen; is usually represented by a blinking square or underline
- K. Data — Information given to or received from a computer
- L. Data base — Comprehensive data file containing information presented in a format which is applicable to user's need; available when needed
- M. Disk operating system (DOS) — Program responsible for the housekeeping and communications between computer and peripheral devices
- N. Documentation — Illustrations and explanations that include both general information needed by the user of the program and the specific information needed by the computer operator or the computer programmer if the program later needs updating
- O. Dumb terminal — Terminal in a shared-logic system that cannot operate independently of the central processing unit (CPU) since it depends on the CPU for operating directions and memory

INFORMATION SHEET

- P. Floppy diskette — Oxide-coated reusable plastic disk enclosed in a protective covering (paper or plastic envelope) that is used to magnetically store and load information
- Q. Graphics — A picture, map, or graph used for illustration; displayed by a computer on a monitor or printer
- R. Hard copy — Printed output from an information system
- S. Hard disk — Magnetized circular plate which is inflexible and where data can be read on to and/or written from
- T. Hardware — Physical parts of the computer
- U. Information processing — Manipulation of factual matter of all kinds for the purpose of producing a desired answer or result
- V. Input — Means by which data from keyboards, tapes, hard disks, and floppy diskettes are entered into an information processing system
- W. I/O — Trade term which refers to input/output devices
- X. Memory — Storage area of the computer which holds programs and data being processed
- Y. Menu — List of choices or alternatives for user action; often a list of program options
- Z. Mnemonic code — Special key or key sequence that directs the computer to perform an operation; name is taken from the actual operation
- AA. Modem — Device that converts data into impulses and transmits them over telephone lines from the terminal to the computer and vice versa
- BB. Output — Means by which information is reported from computer storage in a form that can be understood by human beings or in a form suitable for use as input for another computer system
- CC. Peripheral device — Device connected to a computer to provide communication (input/output) or auxiliary functions
- DD. Printer — Computer output device that produces printed copy
- EE. Program — Complete set of instructions that directs the computer and coordinates the operation of various computer components
- FF. Programming languages — Languages used in writing programs to direct processing steps carried out by a computer
- GG. Random Access Memory (RAM) — Main storage areas used with microcomputers, minicomputers, and text-editing equipment into which data can be written or read

INFORMATION SHEET

- HH. Read Only Memory (ROM) — Storage areas used with microcomputers, minicomputers, and text-editing equipment that permit data to be read from them because they are permanently wired to perform one function or contain specific data
 - II. Scroll — Term used to describe the movement of data depicted on the monitor either up or down or side to side
 - JJ. Serial access — Ability to retrieve stored data sequentially
 - KK. Software — Programming aids frequently supplied by the computer manufacturers to assist the purchaser in efficiently operating the equipment
 - LL. Storage — Retention of data so that data can be obtained at a later time
 - MM. System commands — Commands used in running the disk operating system (DOS)
 - NN. Tractor feed — Device placed on top of a printer which holds continuous forms paper securely and moves it through printer with sprockets which grip the small holes on the edges of the paper
 - OO. Tutorial — Written instruction providing practical information about a specific subject
 - PP. Word processing system — The combination of specific procedures, methods, equipment, and people designed to accomplish the transition of a written, verbal, or recorded word distributed to its ultimate use
 - QQ. Wrap — Feature which allows the operator of the microcomputer to continually key in data without depressing the return key at the end of the line
- II. Major components of the microcomputer (Transparency 1)**
- A. Monitor

(NOTE: There are three types of monitors which include black and white, monochrome [one color such as amber or green], and color.)
 - B. Printer

(NOTE: There are several types of printers which may include letter quality, dot matrix, laser, and ink jet.)
 - C. Disk drive

(NOTE: Two disk drives may be necessary to run some programs.)
 - D. Microcomputer with keyboard

(NOTE: The QWERTY keyboard is the most frequently used.)

INFORMATION SHEET

III. Basic operating procedures of the microcomputer system

A. Boot program

1. Turn monitor on (if necessary)
2. Insert program disk in primary drive (Transparency 2)
3. Turn computer on
4. Configure printer (if it is needed)
5. Insert data disk in appropriate drive

B. Implement program

1. Input data according to documentation instructions
2. Treat data (edit, save, recall, etc.)
3. Format and print output

C. Shut down program

1. Remove disk(s) from drive(s)
2. Turn off the monitor (if necessary)
3. Turn off the computer
4. Turn off the printer (if it was used)

IV. Proper care and maintenance of the microcomputer system

- A. Provide a safe adequate storage space with a temperature range of 50 degrees F to 110 degrees F
- B. Protect from direct sunlight or dust
- C. Use a static mat to control static electricity
(NOTE: Static electricity will stop program execution.)
- D. Never pull diskette out of disk drive when red light is on
- E. Provide protection from electrical surge

(NOTE: A surge protector may be used to protect the microcomputer from damage in case of electrical surge.)

- F. Consult owner's manual for proper care and maintenance procedures pertaining to a specific model

INFORMATION SHEET

V. Proper care and maintenance of floppy diskettes (Transparency 3)

- A. Never bend or fold diskette
- B. Keep away from magnetic fields such as transformers, magnets, telephones, television sets, and radios
(NOTE: Magnetic fields will erase or alter diskettes.)
- C. Do not place diskette on top of monitor or disk drives
- D. Never expose to X-ray equipment
- E. Store between 50 degrees F and 110 degrees F
- F. Store in protective jackets in a vertical position
- G. Never touch the surface of the diskette
(NOTE: Skin oils will damage the diskette.)
- H. Always insert diskette carefully into the disk drive
- I. Use only a felt tip pen to write on label of diskette jacket
- J. Make "backup" copies of all program software and store originals in a safe environment

VI. Ethics related to the duplication of copyrighted software programs

- A. Many commercial programs take years of research and development as well as large amounts of capital to produce
- B. When commercial software is purchased, only the right to use the software is obtained
- C. An individual is permitted to make additional copies **only** for backup or archival purposes
- D. Giving copies of commercial software to friends is illegal and discourages the development of new software

VII. Business applications of software

- A. Electronic filing (Unit II)
- B. Personnel records management (Unit III)
- C. Accounting (Unit IV)
- D. Inventory control (Unit V)

INFORMATION SHEET

- E. Financial records management (Unit VI)
- F. Communications (Unit VII)
- G. Planning (Unit VIII)

VIII. Sources of business software information

- A. Local users' groups
- B. Electronic bulletin boards
- C. Periodicals
- D. Computer stores
- E. Mail-order companies
- F. Software publishers

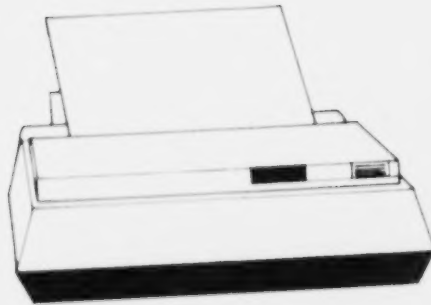
IX. Troubleshooting the microcomputer system

Problems	Possible Solutions
Nothing appears on the monitor after system is "booted"	Check to see if monitor is plugged in and turned on.
Red light of disk drive remains on	Turn off computer, reboot system, and try again. If the red light still stays on, check system commands. If still no success, disk is either unformatted, damaged, or inserted incorrectly.
Printer output is nonsense	Check interfacing of the printer with the microcomputer.
An error message appears on the screen	Check documentation for proper command.
Data disk is full	Either begin a new data disk and copy present file on it before adding more information, or erase other file(s) on disk to allow more information to be added.
Program disk is damaged	Use original to make backup. Then use backup to run program.

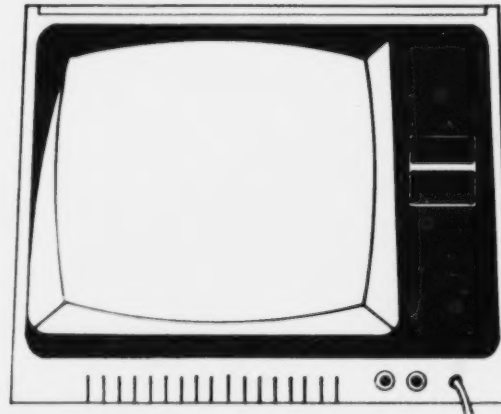
INFORMATION SHEET

- X. Employee ethics when accessing disk data
 - A. Maintain confidentiality of data on disks
 - B. Review company procedures concerning the distribution of disks before sharing disk data with other employees

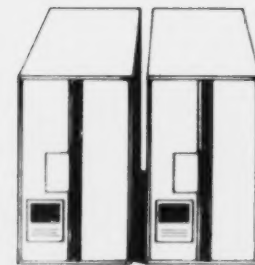
Major Components of the Microcomputer



Printer



Monitor

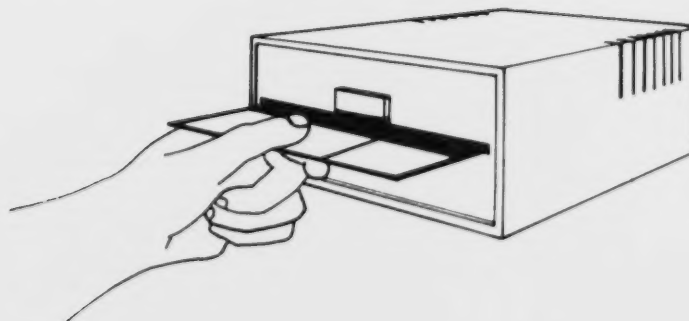
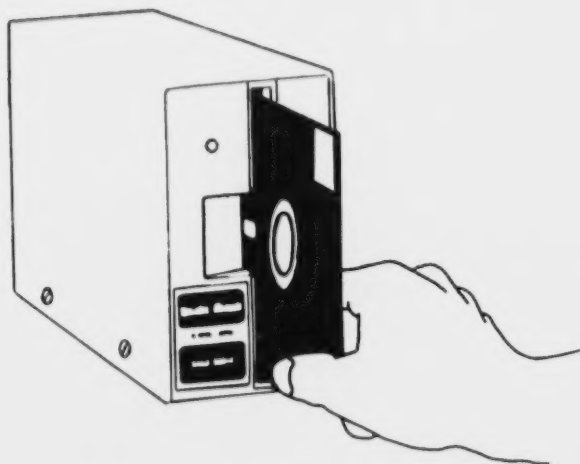


Disk Drives

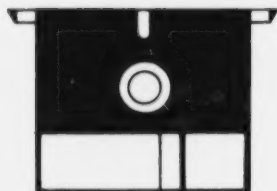


Microcomputer with Keyboard

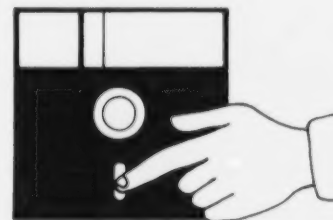
Inserting a Floppy Diskette



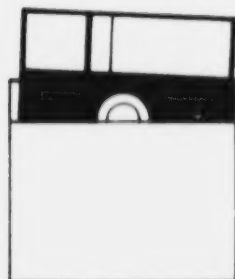
Handling a Floppy Diskette



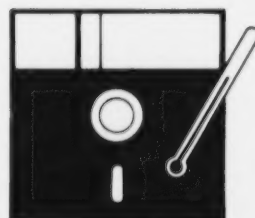
Insert carefully



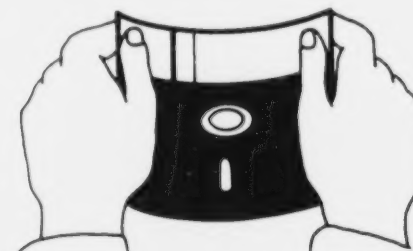
Never touch diskette



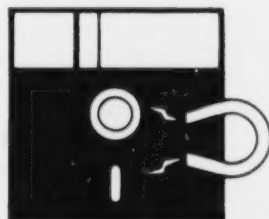
Protect in envelope



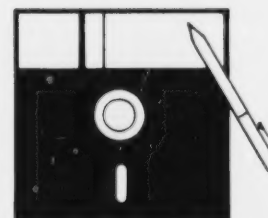
Maintain temperature of
50°F to 110°F



Do not bend or fold



Never expose to magnetic field



Use only felt tip pen on jacket

SYSTEMS AND SOFTWARE UNIT I

ASSIGNMENT SHEET #1 — EVALUATE BUSINESS SOFTWARE

(NOTE: Ask your instructor to provide you with business software and its documentation to evaluate.)

Directions: Using the key provided below, rate the business software by circling the letters which best reflect its quality, then circle the letters which best reflect the importance of each factor considered in this evaluation.

Key:	Rating	Importance
	SA Strongly Agree	H High
	A Agree	L Low
	D Disagree	
	SD Strongly Disagree	
	N/A Not Applicable	

Rating					Importance		Factors
							Documentation
SA	A	D	SD	N/A	H	L	1. The documentation is clear and unambiguous
SA	A	D	SD	N/A	H	L	2. Technical terms are adequately explained
SA	A	D	SD	N/A	H	L	3. The documentation is accurate
SA	A	D	SD	N/A	H	L	4. The documentation uses a logical tutorial approach
SA	A	D	SD	N/A	H	L	5. The directions are easy to follow
SA	A	D	SD	N/A	H	L	6. Information in the documentation is consistent with the hardware
SA	A	D	SD	N/A	H	L	7. Menus are carefully documented
SA	A	D	SD	N/A	H	L	8. Interrelationships of menus are explained
SA	A	D	SD	N/A	H	L	9. An index is provided for easy reference

ASSIGNMENT SHEET #1

Key:

Rating

SA Strongly Agree
 A Agree
 D Disagree
 SD Strongly Disagree
 N/A Not Applicable

Importance

H High
 L Low

Rating				Importance		Factors
						Program
SA	A	D	SD	N/A	H L	1. The area of the screen is logically arranged
SA	A	D	SD	N/A	H L	2. Commands used are logical and easily remembered
SA	A	D	SD	N/A	H L	3. Corrections are easily handled at all stages of operation
SA	A	D	SD	N/A	H L	4. Procedures exist for escaping from all stages of operation
SA	A	D	SD	N/A	H L	5. Minimum time is required to move from operation to operation
SA	A	D	SD	N/A	H L	6. Judicious use is made of the printer
SA	A	D	SD	N/A	H L	7. Intended users can operate the program without unwarranted assistance
SA	A	D	SD	N/A	H L	8. The program performs reliably
SA	A	D	SD	N/A	H L	9. The program logically achieves its intended purpose
SA	A	D	SD	N/A	H L	10. The program appropriately uses computer capabilities
SA	A	D	SD	N/A	H L	11. Maximum capability is delivered at minimum cost
SA	A	D	SD	N/A	H L	12. Procedures used are comparable to those that business would use
SA	A	D	SD	N/A	H L	13. Support of vendor is offered via a toll-free number

Created by Dr. B. June Schmidt, Virginia Polytechnic Institute and State University, Div. of Voc. & Tech. Ed., 213 Lane Hall, Blacksburg, VA 24061.

SYSTEMS AND SOFTWARE UNIT I

NAME _____

TEST

1. Match the terms on the right with their correct definitions.

(NOTE: Answers to questions a-i. appear on this page.)

- | | | |
|---------|---|---------------------------|
| _____a. | Physical parts of the computer | 1. Memory |
| _____b. | Manipulation of factual matter of all kinds for the purpose of producing a desired answer or result | 2. Modem |
| _____c. | Retention of data so that data can be obtained at a later time | 3. Scroll |
| _____d. | Storage areas used with microcomputers, minicomputers, and text-editing equipment that permit data to be read from them because they are permanently wired to perform one function or contain specific data | 4. Information processing |
| _____e. | Device that converts data into impulses and transmits them over telephone lines from the terminal to the computer and vice versa | 5. Read Only Memory (ROM) |
| _____f. | Term used to describe the movement of data depicted on the monitor either up or down or side to side | 6. Storage |
| _____g. | Storage area of the computer which holds programs and data being processed | 7. Hardware |
| _____h. | Commands used in running the disk operating system (DOS) | 8. Tutorial |
| _____i. | Written instruction providing practical information about a specific subject | 9. System commands |

TEST

(NOTE: Answers to questions j.-s. appear on this page.)

- | | | |
|---------|---|--------------------------------|
| _____j. | Feature which allows the operator of the microcomputer to continually key in data without depressing the return key at the end of the line | 10. Random Access Memory (RAM) |
| _____k. | Means by which information is reported from computer storage in a form that can be understood by human beings or in a form suitable for use as input for another computer system | 11. Word processing system |
| _____l. | Main storage areas used with microcomputers, minicomputers, and text-editing equipment into which data can be written or read | 12. Peripheral device |
| _____m. | Computer output device that produces printed copy | 13. Wrap |
| _____n. | The combination of specific procedures, methods, equipment, and people designed to accomplish the transition of a written, verbal, or recorded word distributed to its ultimate use | 14. Output |
| _____o. | Device connected to a computer to provide communication (input/output) or auxiliary functions | 15. Auxiliary storage device |
| _____p. | Single decimal value, letter of the alphabet, or space | 16. Printer |
| _____q. | Supplementary means for storing data | 17. Chips |
| _____r. | Miniature integrated circuits which have replaced transistors | 18. Booting |
| _____s. | The start-up procedure for loading the program into RAM | 19. Character |

TEST

(NOTE: Answers to questions t.-bb. appear on this page.)

- | | | |
|----------|--|---------------------------------|
| _____t. | Program responsible for the housekeeping and communications between the computer and peripheral devices | 20. Cursor |
| _____u. | An electronic device capable of receiving and storing data, performing prescribed operations on that data, and reporting the results of those operations | 21. Documentation |
| _____v. | Illustrations and explanations that include both general information needed by the user of the program and the specific information needed by the computer operator or the computer programmer if the program later needs updating | 22. Computer |
| _____w. | Means by which data from keyboards, tapes, hard disks, and floppy diskettes are entered into an information processing system | 23. Program |
| _____x. | Printed output from an information system | 24. Disk operating system (DOS) |
| _____y. | Character which indicates position on screen; is usually represented by a blinking square or underline | 25. Input |
| _____z. | Complete set of instructions that directs the computer and coordinates the operation of various computer components | 26. Hard disk |
| _____aa. | A picture, map, or graph used for illustration; displayed by a computer on a monitor or printer | 27. Hard copy |
| _____bb. | Magnetized circular plate which is inflexible and where data can be read on to and/or written from | 28. Graphics |

TEST

(NOTE: Answers to questions cc.-nn. appear on this page.)

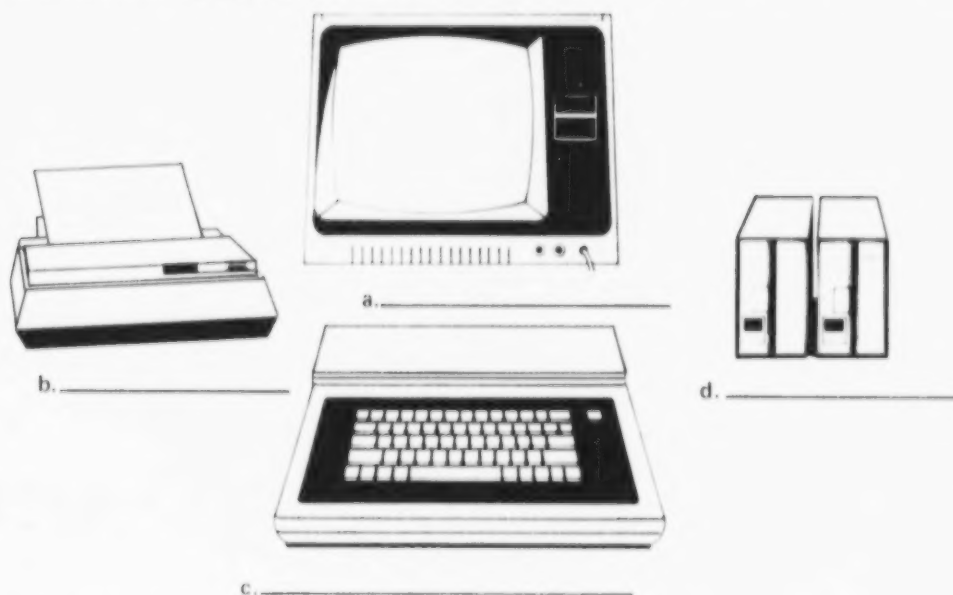
- | | | |
|----------|---|-----------------------------------|
| _____cc. | Languages used in writing programs to direct processing steps carried out by a computer | 29. I/O |
| _____dd. | An instruction given to the computer through an input device or peripheral | 30. Floppy diskette |
| _____ee. | Comprehensive data file containing information presented in a format which is applicable to user's need; available when needed | 31. Data |
| _____ff. | Oxide-coated reusable plastic disk enclosed in a protective covering (paper or plastic envelope) that is used to magnetically store and load information | 32. Command |
| _____gg. | Trade term which refers to input/output devices | 33. Data base |
| _____hh. | The unit of measure of a computer's memory; normally holds one character (usually 8 bits) | 34. Software |
| _____ii. | A component of the computer that directs the activities of the system; it performs arithmetic, logic, and control functions for the system and may or may not contain a memory storage unit | 35. Menu |
| _____jj. | Programming aids frequently supplied by the computer manufacturers to assist the purchaser in efficiently operating the equipment | 36. Programming languages |
| _____kk. | List of choices or alternatives for user action; often a list of program options | 37. Central processing unit (CPU) |
| _____ll. | Information given to or received from a computer | 38. Byte |
| _____mm. | A continuous feed of fan-folded or rolled paper with perforations separating each sheet | 39. Dumb terminal |
| _____nn. | Terminal in a shared logic system that cannot operate independently of the central processing unit (CPU) since it depends on the CPU for operating directions and memory | 40. Continuous forms paper |

TEST

(NOTE: Answers to questions oo.-qq. appear on this page.)

- | | | |
|----------|--|-------------------|
| _____oo. | Special key or key sequence that directs the computer to perform an operation; name is taken from the actual operation | 41. Serial access |
| _____pp. | Ability to retrieve stored data sequentially | 42. Mnemonic code |
| _____qq. | Device placed on top of a printer which holds continuous forms paper securely and moves it through printer with sprockets which grip the small holes on the edges of the paper | 43. Tractor feed |

2. Identify major components of the microcomputer system by writing the number of the component in the appropriate blank.



- | | |
|--------------------------------|---------------|
| 1) Microcomputer with keyboard | 3) Disk drive |
| 2) Monitor | 4) Printer |
3. Arrange in order basic operating procedures of the microcomputer system by indicating the first step as 1, the second step as 2, and so on for each procedure.
- a. Booting the program
- | | |
|---------|---------------------------------------|
| _____1) | Configure the printer |
| _____2) | Turn computer on |
| _____3) | Insert program disk in primary drive |
| _____4) | Insert data disk in appropriate drive |
| _____5) | Turn monitor on (if necessary) |

TEST

- b. Implementing program
- _____1) Treat data (edit, save, recall, etc.)
 - _____2) Format and print output
 - _____3) Input data according to documentation instructions
- c. Shutting down program
- _____1) Turn off the monitor (if necessary)
 - _____2) Turn off the printer (if it was used)
 - _____3) Turn off the computer
 - _____4) Remove disk(s) from drive(s)
4. Complete the following statements concerning proper care and maintenance of the microcomputer system by circling the correct word(s).
- a. Provide a safe, adequate storage space with a temperature range from **(30 degrees F to 90 degrees F, 50 degrees F to 110 degrees F)**
 - b. Protect from direct sunlight, moisture, or **(dust, air)**
 - c. Use a **(rubber glove, static mat)** to control static electricity
 - d. **(Never pull, Pull)** diskette out of disk drive when red light is on
 - e. Consult **(computer text, owner's manual)** for proper care and maintenance procedures pertaining to a specific model
5. Select true statements concerning proper care and maintenance of floppy diskettes by placing an "X" in the blanks preceding the true statements.
- _____a. Never bend or fold diskette
 - _____b. Keep near magnetic fields such as transformers, magnets, telephones, television sets, and radios
 - _____c. Do not place diskette on top of monitor or disk drive(s)
 - _____d. Never expose to X-ray equipment
 - _____e. Store between 80 degrees and 150 degrees F
 - _____f. Store in protective jackets in a horizontal position

TEST

- _____g. Never touch the surface of the diskette
 - _____h. Always insert diskette carefully into the disk drive
 - _____i. Use only a ball point pen to write on label of diskette jacket
 - _____j. Make "backup" copies of all program software and store originals in a safe environment
6. Select true statements concerning the ethics related to the duplication of copyrighted software programs by placing an "X" in the blanks preceding the true statements.
- _____a. Many commercial programs take years of research and development as well as large amounts of capital to produce
 - _____b. When commercial software is purchased, the right to use and distribute copies of the software is obtained
 - _____c. An individual is permitted to make additional copies **only** for backup or archival purposes
 - _____d. Giving copies of commercial software to friends is legal and encourages the development of new software
7. List five business applications of software.
- a. _____
 - b. _____
 - c. _____
 - d. _____
 - e. _____
8. List five sources of business software information.
- a. _____
 - b. _____
 - c. _____
 - d. _____
 - e. _____

TEST

9. Troubleshoot the microcomputer system by providing solutions for the following problems.

a. Nothing appears on the monitor after system is "booted"

b. Red light of disk drive remains on

c. Printer output is nonsense

d. An error message appears on the screen

e. Data disk is full

f. Program disk is damaged

10. Select true statements concerning employee ethics when accessing disk data by placing an "X" in the blanks preceding the true statements.

____ a. Share disk data indiscriminately

____ b. Review company procedures concerning the distribution of disks before sharing disk data with other employees

(NOTE: If the following activity has not been accomplished prior to the test, ask your instructor when it should be completed.)

11. Evaluate business software. (Assignment Sheet #1)

SYSTEMS AND SOFTWARE UNIT I

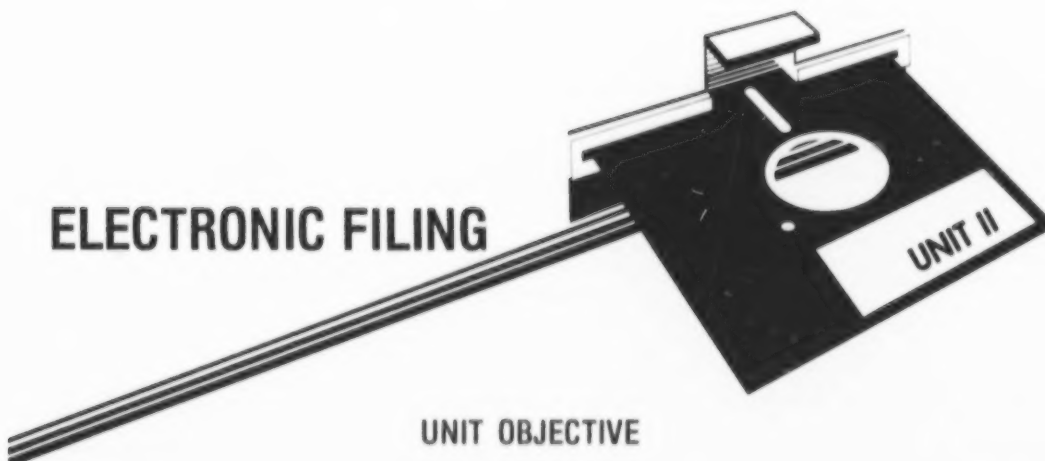
ANSWERS TO TEST

- | | | | | |
|----|--|---|--|--|
| 1. | a. 7
b. 4
c. 6
d. 5
e. 2
f. 3
g. 1
h. 9
i. 8
j. 13
k. 14 | l. 10
m. 16
n. 11
o. 12
p. 19
q. 15
r. 17
s. 18
t. 24
u. 22
v. 21 | w. 25
x. 27
y. 20
z. 23
aa. 28
bb. 26
cc. 36
dd. 32
ee. 33
ff. 30
gg. 29 | hh. 38
ii. 37
jj. 34
kk. 35
ll. 31
mm. 40
nn. 39
oo. 42
pp. 41
qq. 43 |
|----|--|---|--|--|
2. a. 2
b. 4
c. 1
d. 3
3. a. 4, 3, 2, 5, 1
b. 2, 3, 1
c. 2, 4, 3, 1
4. a. 50 degrees F to 110 degrees F
b. Dust
c. Static mat
d. Never pull
e. Owner's manual
5. a, c, d, g, h, j
6. a, c
7. Any five of the following:
a. Electronic filing
b. Personnel records management
c. Accounting
d. Inventory control
e. Financial records management
f. Communications
g. Planning
8. Any five of the following:
a. Local users' groups
b. Electronic bulletin boards
c. Periodicals
d. Computer stores
e. Mail-order companies
f. Software publishers

ANSWERS TO TEST

9.
 - a. Check to see if monitor is plugged in and turned on.
 - b. Turn off computer, reboot system, and try again. If the red light still stays on, check system commands. If still no success, disk is either unformatted, damaged, or inserted incorrectly.
 - c. Check interfacing of the printer with the microcomputer.
 - d. Check documentation for proper command.
 - e. Either begin a new data disk and copy present file on it before adding more information, or erase other file(s) on disk to allow more information to be added.
 - f. Use original to make backup. Then use backup to run program.
10. b
11. Evaluated to the satisfaction of the instructor

ELECTRONIC FILING



UNIT OBJECTIVE

After completion of this unit, the student should be able to use an integrated software package with data base capabilities to enter and retrieve data, perform edit routines, and create a file from scratch. Competencies will be demonstrated by correctly performing the procedures outlined in the assignment and job sheets and by scoring a minimum of 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms related to electronic filing with their correct definitions.
2. Distinguish between hard disks and floppy diskettes.
3. Select true statements concerning the hierarchy of a data base.
4. Arrange in order the procedures for working with a data base.
5. Select true statements concerning how to set up and maintain a library for disks.
6. Select true statements concerning how to manage files on a hard disk.
7. Investigate library procedures for media storage. (Assignment Sheet #1)
8. Demonstrate the ability to use an integrated software package with data base capabilities to:
 - a. Retrieve data from a data base and enter. (Job Sheet #1)
 - b. Perform edit routines on a data base. (Job Sheet #2)
 - c. Prepare reports generated from a data base. (Job Sheet #3)
 - d. Create a data base file. (Job Sheet #4)

ELECTRONIC FILING UNIT II

SUGGESTED ACTIVITIES

- A. Obtain additional materials and/or invite resource people to class to supplement/reinforce information provided in this unit of instruction.
- B. Review materials in this unit and determine how much information will need to be presented to the students.
- C. Learn the routines of the integrated software package and become familiar with the material on the data diskette included in this publication.
- D. Make transparencies from the transparency masters included with this unit.
(NOTE: Activities A-D should be completed prior to the teaching of this unit.)
- E. Provide students with objective sheet.
- F. Discuss unit and specific objectives.
- G. Provide students with information and assignment sheets.
- H. Discuss information and assignment sheets.

(NOTE: Use the transparencies to enhance the information as needed.)

- I. For users of Apple computers with two disk drives, have students make Drive 2 their current drive. This can be done by (1) selecting other activities at Main Menu, (2) changing current disk drive, and (3) selecting Drive 2. The students can then press [Esc] to Main Menu and proceed with job sheets.
- J. Have the students configure the printers and select 12-pitch.
- K. Provide students with job sheets.

(NOTE: Teachers whose students are using "DeskMate" should create a job sheet to substitute for Job Sheet #3, "Prepare Reports Generated from the Data Base," which has been developed for "AppleWorks.")

- L. Discuss and demonstrate the procedures outlined in the job sheets.
- M. Integrate the following activities throughout the teaching of this unit:

1. Discuss the various terms associated with electronic filing.
2. Show and discuss the hierarchy of a data base.
3. Develop with the class a simple data base on the blackboard.
4. Discuss business and/or school examples of electronic filing and compare electronic filing with manual filing systems.
5. Demonstrate to the class (large or small groups) how electronic filing systems work.

(NOTE: Whether you demonstrate to the class in one large group or several small groups will be dependent upon your hardware — size of monitors and whether a projection system is available.)

SUGGESTED ACTIVITIES

6. Discuss career opportunities for records management specialists.

(NOTE: Refer to the glossary of career titles provided in the introductory material for this publication.)

7. Provide periodicals covering current practices in electronic filing for student use.
 8. Contact a qualified CRM (Certified Records Manager) or other qualified business person to address the class on how electronic filing systems are being used by business.
 9. Demonstrate how to enter, retrieve, edit, and store information.
 10. From the prepared data base, create and generate simple reports.
 11. Discuss the various library systems that are used for storage of floppy and hard disks.
 12. Discuss the safety procedures necessary to prevent damage to the data disks.
 13. Discuss and/or demonstrate how to store data on a hard disk.
 14. Meet individually with students to evaluate their progress through this unit of instruction, and indicate to them possible areas for improvement.
- N. Give test.
- O. Evaluate test.
- P. Reteach if necessary.

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- A. Objective sheet
- B. Suggested activities
- C. Information sheet
- D. Transparency masters
 1. TM 1 — Hard Disks
 2. TM 2 — Floppy Diskettes
 3. TM 3 — Hierarchy of a Data Base
 4. TM 4 — Fields
 5. TM 5 — Hierarchical Directory System
- E. Assignment Sheet #1 — Investigate Library Procedures for Media Storage
- F. Job sheets
 1. Job Sheet #1 — Retrieve and Enter Data from a Data Base
 2. Job Sheet #2 — Perform Edit Routines on a Data Base

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- 3. Job Sheet #3 — Prepare Reports Generated from the Data Base
- 4. Job Sheet #4 — Create a Data Base File
- G. Answers to job sheets
- H. Test
- I. Answers to test

REFERENCES USED IN DEVELOPING THIS UNIT

(NOTE: The following is a list of references used in completing this unit. These publications would make excellent supplemental materials for the classroom.)

- A. *AppleWorks Reference Manual*. Cupertino, California: Apple Computers, Incorporated, 1983.
- B. Barden, Jr., William. *Microcomputer Business Applications*. Indianapolis, Indiana: Howard W. Sams and Company, 1982.
- C. Bennett, James. "Curriculum Priorities for Records Management," *Business Education Forum*, March, 1985, pp. 34-36.
- D. Bennett, James. "Records Management," *The Changing Office Environment*. (Chapter 10 of the National Business Education Yearbook.) Reston, Virginia, 1980.
- E. Cain, Thomas and Nancy Woodard Cain. *Hard Disk Management*. New York, New York: Prentice Hall Press, 1986.
- F. Canning, Bonnie. "Records Automation," *Office Administration and Automation*, June, 1985, p. 88.
- G. Clark, James F. and Judith J. Lambrecht. *Information Processing*. Cincinnati, Ohio: South-Western Publishing Company, 1985.
- H. *DeskMate Reference Manual*. Fort Worth, Texas: Tandy Corporation, 1985.
- I. Diaz, Kathy. Distribution Clerk, "Library Procedures for Media Storage," Moore Business Systems, Interview, January 10, 1986, Denton, Texas.
- J. *Dictionary of Occupational Titles*. U.S. Department of Labor, Employment and Training Administration, Washington, D.C., U.S. Government Printing Office, 4th Edition.
- K. *Glossary of Records Management Terms*. Prairie Village, Kansas: Association of Records Managers and Administrators, Inc., 1985.
- L. Newman, Donald. "Document Management: Software is the Link," *The Office*, May, 1985, pp.109-110.
- M. Schumaker, David. "The Many Uses of the Electronic Work Station," *The Office*, July, 1985.
- N. Wolff, Terris B. *Microcomputer Applications: Using Small Business Systems Software*. Boston, Massachusetts: Boyd & Fraser Publishing Company, 1985.

ELECTRONIC FILING UNIT II

INFORMATION SHEET

I. Terms and definitions

- A. Accession — The act and procedures involved in a transfer of legal title and/or the taking of records into the physical custody of a records center or archives
- B. Archival business records — Inactive records which may have historic value in the areas of marketing, public relations, planning and development, and litigation
- C. Batch processing — Treatment of data which have been saved or accumulated
- D. Computer output microform (COM) — Process where data are fed into the computer and processed directly on a film medium
- E. Copy — The transfer of data from one medium to another or to the same medium
- F. Correspondence control — The reception, logging, and appropriate distribution of documents
- G. Cross-referencing — Procedure which allows a user to be referred to another file or files
- H. Data base (management) system — A set of computer programs that are available from a computer manufacturer or another vendor
- I. Detail file — File which contains records of day-to-day transactions; a sales detail file, for example, contains records of sales to customers
- J. Detail record — Any record from a detail file
- K. Document management systems — Setups which capture, index, store, and retrieve documents
- L. File access — Method by which data are stored and retrieved on auxiliary storage
- M. File maintenance — The systematic inspection of files for the purpose of replacing worn file folders, mending torn documents, removing duplicate copies, locating misfiles, and ensuring proper sequence of topics
- N. Filing — The process of arranging groups of subjects in logical order

INFORMATION SHEET

- O. Filing systems — Records management using alphabetic, numeric, or alphanumeric indexing via manual, mechanized, or electronic methods
- P. Hierarchical/network systems — A type of data base management system which forms a strict relation between records making up a single file
- Q. Inactive records — Records rarely used; traditionally housed in corrugated boxes on steel or wooden shelving units in a low-cost storage area
- R. Indexed files — Method used when data in a file must be accessed by more than one field
- S. Key field — The field used for determining the storage location and retrieving data
- T. Magnetic tape — An alternative storage method to the floppy disk; it can be a total replacement or a supplemental storage
- U. Master file — File which contains relatively permanent records; for example, a customer's name, address, and customer number seldom change
- V. Master records — Records that are created electronically by downloading information from other data bases in the mainframe system, and through a series of cross-reference tables, each document to be linked to its master record
- W. Micrographics — The filming of documents on microfiche or cartridges
- X. Network data base — A data base in which pointers are used to make connections between data stored in different files
- Y. Optical character recognition — Machine reading of printed characters through the use of light sensitive materials or devices
- Z. Optical disk system — A version of Computer Assisted Retrieval that accesses laser-written optical disks as its storage media instead of micrographics
- AA. Random files — Records in this file may be stored and retrieved in any desired order
- BB. Reader — Machine that magnifies and projects a micro-image to a size large enough to be read
- CC. Records management — The planned control of the life cycle of all types of records from their creation, processing, checking, maintaining, protecting, and storing to their destruction
- DD. Records preservation — The maintenance of documents in physical and atmospheric conditions which will maximize their life span

INFORMATION SHEET

- FE. Records retention schedule — A document developed by first taking an inventory of all records held in a company and then analyzing those records for retention values; the schedule indicates the length of time a record should remain in the active file area, the time for it to remain in an active storage area, and the destruction date or a notation for permanent retention
- FF. Relational data base management system — A data base system that allows any relation to exist among the several fields that constitute the data base record
- GG. Relative file — Reference to records in a file by their numbers
- HH. Retrieval option — One of the methods for calling up a file
- II. Sequential file — Items in this file are stored and retrieved one after the other
- (NOTE: Magnetic tapes are sequential access storage devices.)
- JJ. Vaulting — Special protection of vital records through an alternate facility
- Example: The use of limestone mines in Kansas City, Missouri to house copies of vital records
- KK. Vital records — Records which could not be replaced or duplicated if they were destroyed
- (NOTE: Approximately five percent of the total number of company records would fall into this category.)

II. Differences between hard disks and floppy diskettes (Transparencies 1 and 2)

Criterion	Hard Disks	Floppy Diskettes
Tracks	Divided into sectors	Divided into sectors
Read/Write Heads	Don't contact surface	Do contact surface
Surface	Metallic particles	Metallic particles
Rotation Speed	3600 RPM	360 RPM
Data Storage and Retrieval	Fast	Slow
Data Storage Capacity	Almost unlimited	Limited
Diameter	5", 8", or 14"	3 1/2", 5 1/4", or 8"
Covering	Sealed inside a container	Protected in a flexible plastic jacket
Portability	Fixed or removable	Flexible

(NOTE: Rotation speed varies per type of disk or diskette.)

INFORMATION SHEET

III. Hierarchy of a data base (Transparency 3)

- A. File — A collection of records pertaining to the same subject
- B. Record — A subdivision of a file; group of related fields
- C. Field — Logical subgrouping of data such as names, addresses, pay rates, and so on (Transparency 4)
 - 1. Character (Alphanumeric) — Data type which contains information comprised mainly of letters of the alphabet; it is possible for a character field to contain numbers, but not generally for computation
 - 2. Logical — Data type which contains one of two values, either true or false; this field contains neither numbers or characters — only conditions
 - 3. Numeric — Data type which always contains data in the form of numbers and can be used in computations

IV. Procedures for working with a data base

- A. Read documentation of software

(NOTE: Some software have demonstration programs as well as tutorial programs which help students to become familiar with the routines for the data base.)
- B. Format data disk as directed

(NOTE: Do this step only if the disk has not been formatted.)
- C. Boot program according to instructions given in the documentation
- D. Insert data disk in appropriate drive
- E. Select the option to make a new file for data base from scratch

(NOTE: DeskMate users will move the marker to the filer heading and press [ENTER].)
- F. Name the file
- G. Create a form
- H. Enter data for each field
- I. Review, add, and change records as needed
- J. Format records for printing
- K. Print

INFORMATION SHEET

V. How to setup and maintain a disk library in a business

- A. Receive disks from vendor
- B. Make two copies of original
- C. Label copies as Masters 1 and 2 plus title
- D. Store original

(NOTE: Floppy diskettes are stored in a vertical position.)

E. Upon request for disk:

1. Make copy from one of the two masters
2. Prepare intraoffice shipping request form
3. Catalog disks which are licensed, have a serial number, or have royalties
4. Note data released and name of person/department requesting disk
5. Send disk by intraoffice mail in protective case with one copy of the shipping request form
6. File second copy of shipping request form

(NOTE: Most disks, once requested and received, are maintained by the requesting department; therefore, a return procedure has not been established.)

VI. How to manage files on a hard disk (Transparency 5)

A. Organize files by

1. Function
2. Type

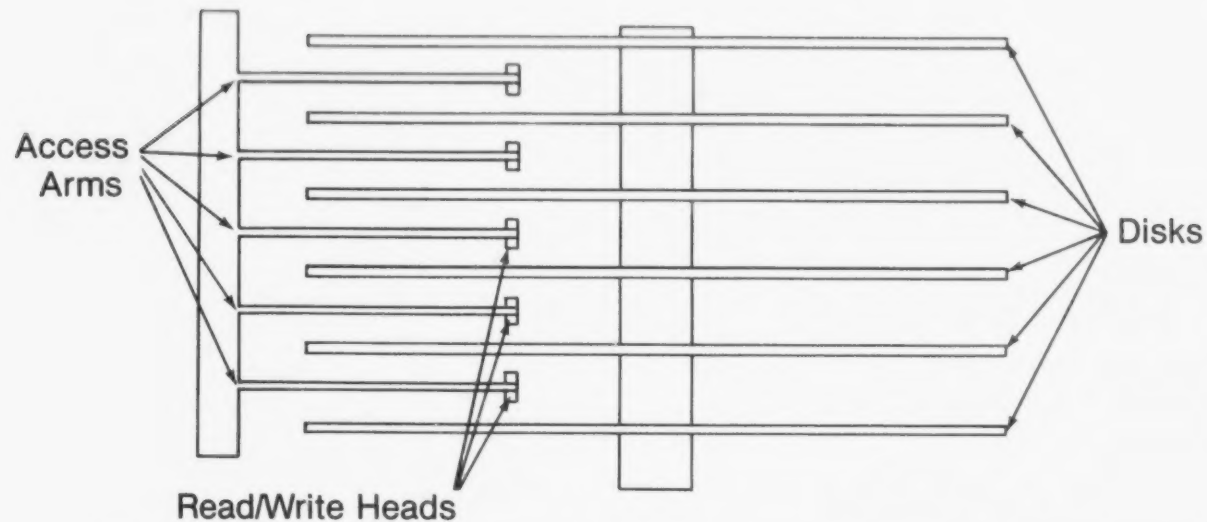
B. Implement a hierarchical directory system which contains a list of files stored on a disk along with reference information that tells the disk operating system (DOS) where each file is physically stored on the disk; components of the system include:

1. Hierarchical directory — A disk structure in which directory entries contain names of lower-level directories, which in turn contain file names and their corresponding disk locations
2. Root (tree-structured) directory — Starting point for all hierarchical directories

INFORMATION SHEET

3. Subdirectory — Contains files that cannot be classified as part of the root directory
- C. Know DOS commands for file management
1. COPY — Allows files to be combined; two files can be combined together into the original source file, or two files can be added together into a new file
 2. COMP — Used to compare two files; most often, this command is used to ensure that a copy of the file is identical to the source file. COMP also can be used with global file name characters to compare more than one pair of files; for example, all files in one directory can be compared with files in a duplicate or backup directory
 3. FIND — Used to search for all exact occurrences of a particular string in specified files
 4. SORT — Used to sort information into ascending or descending alphabetical order

Hard Disks

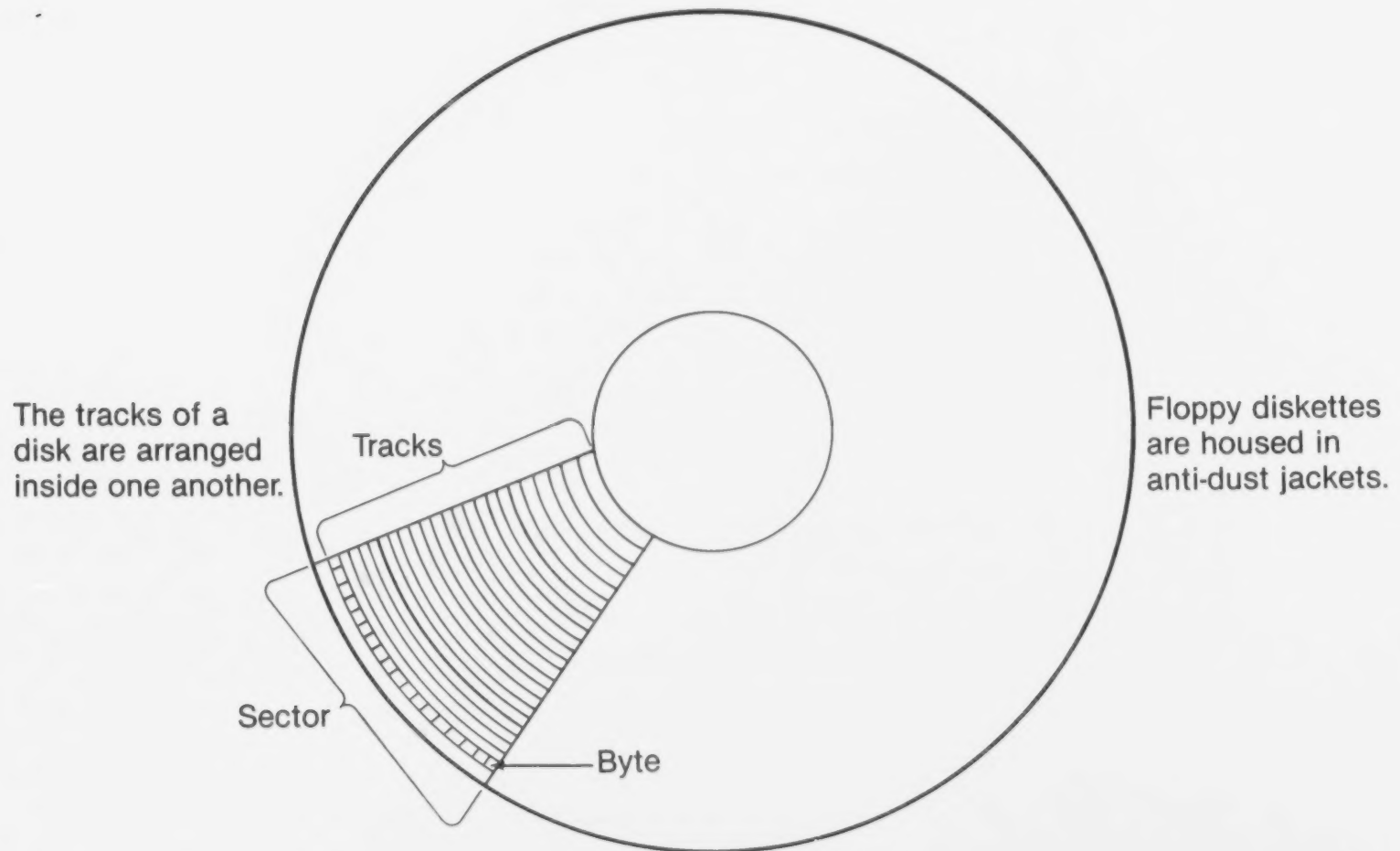


Read/Write heads move between disks.

Each hard disk holds more data and is faster at data transfer than a floppy diskette.

(NOTE: Hard disks may also be called fixed, rigid, removable, or Winchester disks.)

Floppy Diskettes



Hierarchy of a Data Base

A DATA BASE is composed of FILES

DISK
FILE

TAPE
FILE

CARD
FILE

PAYROLL FILE

E. SMITH	B. JONES	D. BROWN	F. HARRIS
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FILES are composed of RECORDS

RECORDS are composed of FIELDS

Soc. Sec. #	Last Name	First Name	Middle Initial	Street Address	City	State	Zip	Hire Date	Wage Rate

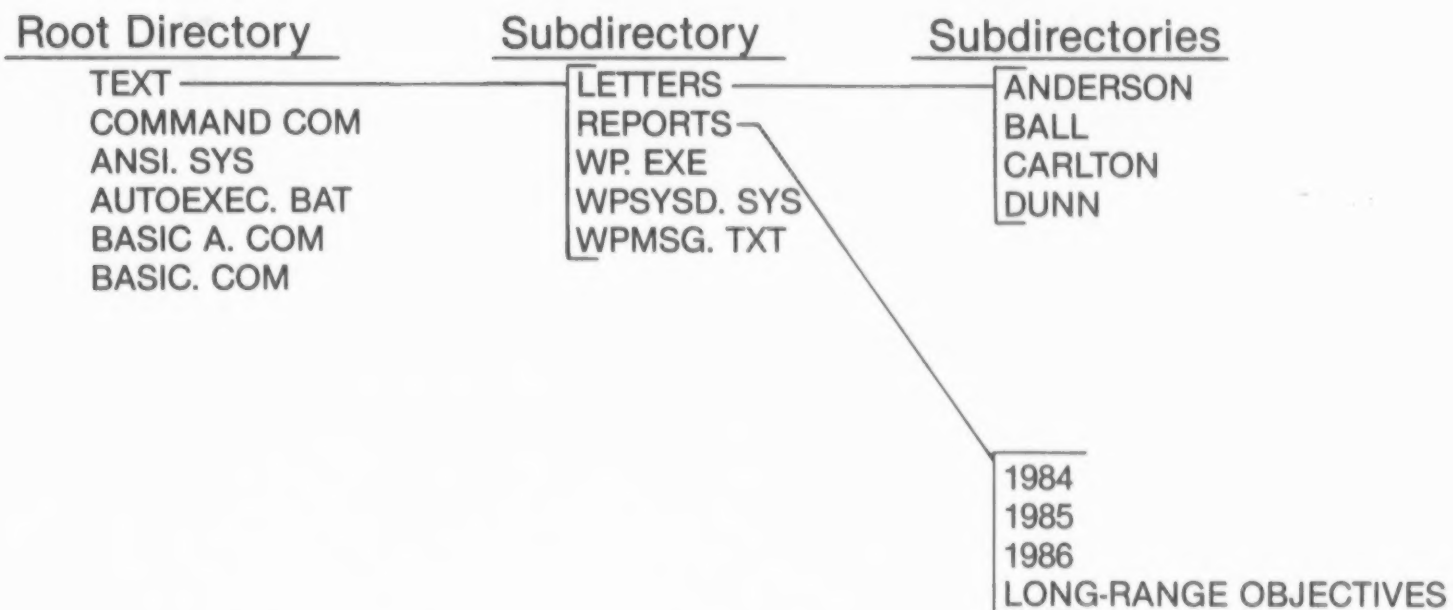
FIELDS are composed of DATA ITEMS

Y	O	U	R	T	O	W	N		

Fields

1. Character (Alphanumeric)
 - Contains information comprised mainly of alphabetical letters
 - Can contain numbers, but generally not for computation
2. Logical
 - Contains one of two values
 - Is either true or false
3. Numeric
 - Always in the form of numbers
 - Can be used in computations

Hierarchical Directory System



ELECTRONIC FILING UNIT II

ASSIGNMENT SHEET #1 — INVESTIGATE LIBRARY PROCEDURES FOR MEDIA STORAGE

Directions: Contact a Certified Records Manager or business person in charge of records management and ask them the following questions.

(NOTE: The responses to these questions will be in terms of environmental conditions of the media storage; if possible, you should visit the storage site.)

- A. How are hard disks stored in your organization?
- B. How are floppy diskettes stored in your organization?
- C. What are the other types of media stored in your organization? For instance, magnetic tapes, cartridges, and laser written disks could be found in the media library.

(NOTE: First name the medium, and then describe how each medium is stored.)

ELECTRONIC FILING UNIT II



JOB SHEET #1 — RETRIEVE DATA FROM A DATA BASE AND ENTER

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet is designed to be used with "AppleWorks" on any Apple IIc or IIe series microcomputer.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Choose "Customers" file and press [Return]
6. Viewing the multiple records, move cursor to the beginning of Record 3, then press [Open Apple] and "j"

(NOTE: Hilda Fleer's record will now move forward one record number as you add each new record.)

7. Enter the following data for each record

(NOTE: Press [Return] to move from one category to another; after the last category has been entered, the next record will automatically appear.)

JOB SHEET #1

a. Record 3 of 4 data

Title: Mr.
First name: Lance
Last name: Campbell
Address: 11508 W. 101 St.
Apartment No.: (NOTE: Press [Return] to default.)
City: Overland Park
State: KS
ZIP code: 66214
Credit standing: Excellent

b. Record 4 of 5

Title: Mrs.
First name: Kathleen
Last name: O'Brien
Address: 631 N. Elmwood
Apartment No.:
City: Oak Park
State: IL
ZIP code: 60302
Credit standing: Poor

c. Record 5 of 6

Title: Ms.
First name: Jane
Last name: French
Address: 4300 Alvin
Apartment No.:
City: Saginaw
State: MI
ZIP code: 48603
Credit standing: Excellent

d. Record 6 of 7

Title: Mr.
First name: Michael
Last name: Bobbins
Address: 5008 Webster
Apartment No.:
City: Omaha
State: NE
ZIP code: 68132
Credit standing: Good

JOB SHEET #1

e. Record 7 of 8

Title: Mr.
First name: Cary
Last name: France
Address: 3010 Lydia
Apartment No.:
City: Topeka
State: KS
ZIP code: 66614
Credit standing: Poor

f. Record 8 of 9

Title: Ms.
First name: Sandy
Last name: Brown
Address: 403 Westley Drive
Apartment No.:
City: Chapel Hill
State: NC
ZIP code: 27514
Credit standing: Good

g. Record 9 of 10

Title: Mr.
First name: R.C.
Last name: Job
Address: 49 Julian
Apartment No.: 3
City: Denver
State: CO
ZIP code: 80219
Credit standing: Excellent

(NOTE: Hilda Fleer's record is now No. 10.)

8. Press [Esc] until you see the Main Menu
9. Viewing the Main Menu, select "Save Desktop files to disk" and press [Return]
10. Select "Customers" file and press [Return]
11. Choose "Save the file on the current disk" and press [Return]
12. Select "Let the new information replace the old" and press [Return]
13. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]

ELECTRONIC FILING UNIT II



MBA-55

JOB SHEET #1 — RETRIEVE DATA FROM A DATA BASE AND ENTER

A. Equipment and materials

1. Microcomputer with two disk drives

(NOTE: This job sheet is designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert data disk in second drive
3. Using the arrow keys move the marker to the "Customer" file under the Filer heading and press [ENTER]

(NOTE: If using "DeskMate/PC," either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Viewing the first record, depress [Clr] "9" (F10) to add new records
5. Add the following records:

Last name: Campbell
Title: Mr.
First name: Lance
Address: 11508 W. 101 St.
Apartment No.: (NOTE: Press [ENTER] to default.)
City: Overland Park
State: KS
ZIP code: 66214
Credit standing: Excellent

JOB SHEET #1

Last name: O'Brien
Title: Mrs.
First name: Kathleen
Address: 631 N. Elmwood
Apartment No.:
City: Oak Park
State: IL
ZIP code: 60302
Credit standing: Poor

Last name: French
Title: Ms.
First name: Jane
Address: 4300 Alvin
Apartment No.:
City: Saginaw
State: MI
ZIP code: 48603
Credit standing: Excellent

Last name: Bobbins
Title: Mr.
First name: Michael
Address: 5008 Webster
Apartment No.:
City: Omaha
State: NE
ZIP code: 68132
Credit standing: Good

Last name: France
Title: Mr.
First name: Cary
Address: 3010 Lydia
Apartment No.:
City: Topeka
State: KS
ZIP code: 66614
Credit standing: Poor

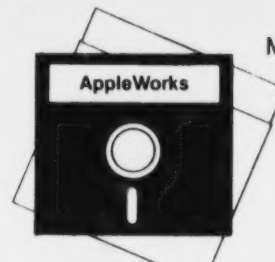
Last name: Brown
Title: Ms.
First name: Sandy
Address: 403 Westley Drive
Apartment No.:
City: Chapel Hill
State: NC
ZIP code: 27514
Credit standing: Good

JOB SHEET #1

Last name: Job
Title: Mr.
First name: R.C.
Address: 49 Julian
Apartment No.: 3
City: Denver
State: CO
ZIP code: 80219
Credit standing: Excellent

6. Press "F3" (Alt F10) to save the records and to return to the Main Menu
7. Press "F3" (Alt F10) to exit program

ELECTRONIC FILING UNIT II



MBA-59

JOB SHEET #2 — PERFORM EDIT ROUTINES ON A DATA BASE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Choose "Customers" file and press [Return]
6. Viewing the multiple records, use the find routine [Open Apple] and "f" to search for Lyn Morse's record; press [Open Apple] and "z"
7. Move the cursor to the first name category by pressing [Return]; using the right arrow key, move to the space after the "n" in Lyn and type "ette" and press [Return]
8. Find Cary France's record
9. Using the down arrow, move to the Credit standing category; press [Open Apple] and "e" and type "Excellent"; press [Return]

JOB SHEET #2

10. Find R.C. Job's record
11. Move the cursor to the first name category, and insert "oger" after the R; use [Open Apple] and "y" to delete the "C"; press [Return]

(NOTE: To return the cursor to the insert mode, press [Open Apple] and "e".)
12. Press [Open Apple] and "z" to view multiple records
13. Press [Esc] to escape to the Main Menu
14. Choose "Save desktop files to disk" and press [Return]
15. Select "Customers — changed" file and press [Return]
16. Choose "Save the file on the current disk" and press [Return]
17. Choose "Let the new information replace the old" and press [Return]
18. Viewing the Main Menu, select "Quit" and press [Return]; move cursor once with right arrow key to indicate that "yes" you want to quit and then press [Return]

ELECTRONIC FILING UNIT II



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JOB SHEET #2 — PERFORM EDIT ROUTINES ON A DATA BASE

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet is designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "Customer" file under the Filer heading and press [ENTER]

(NOTE: If using a "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

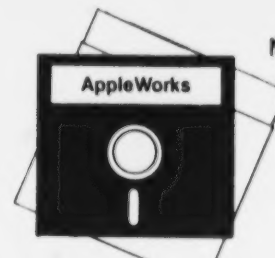
4. Viewing the Bobbins record, press [Clr] "O" (F1) to find a record
5. Type Morse and press "F3" (Alt F10) to begin the search
6. Press [ENTER] or the down arrow key to move to the first name field
7. Using the right arrow key, move to the space after the "n" in Lyn and type "ette"
8. Press [Clr] "O" (F1) to find a record
9. Type France and press "F3" (Alt F10) to begin the search
10. Press [ENTER] or the down arrow key to move to the credit field; type "Excellent"

JOB SHEET #2

11. Press [Clr] "0" (F1) to search for a record
12. Type Job and press "F3" (Alt F10) to begin the search
(NOTE: Use the space bar to eliminate "nce" of France.)
13. Press [ENTER] or the down arrow key to move to the first name field
14. Type Roger in place of R.C.; press "F3" (Alt F10); recall file
15. Press [Clr] "2" (F3) to display all records
16. Press [Clr] "3" (F4) to print a list of all records

(NOTE: Before printing, check printer settings by pressing "F2" to obtain sub-functions and press [Clr] "5" (Alt F6); left margin=0, printer line width=100, total lines per page=66, printer lines per page=12, double space=N, and pause between pages=y.)

17. Press "F3" (Alt F10) to save the records and to return to the Main Menu
18. Press "F3" (Alt F10) to exit program



ELECTRONIC FILING UNIT II

JOB SHEET #3 — PREPARE REPORTS GENERATED FROM A DATA BASE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

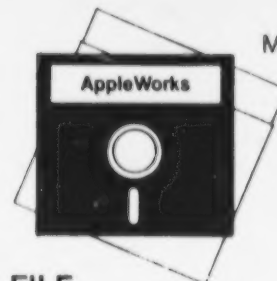
1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data disk will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Choose "Customers" file and press [Return]
6. Press [Open Apple] and "n" and rename the file "Creditors"
7. Viewing multiple records, press [Open Apple] and "p"
8. Viewing Report Menu, select "Get a report format" and press [Return]
9. Choose "Customer List" by pressing [Return]
10. Viewing Report Format, move cursor to column C — Last name — by pressing the tab twice; press [Open Apple] and "a" to arrange

JOB SHEET #3

11. Select arrangement order from "A-Z" by pressing [Return]
12. Press [Open Apple] and "o" to format the report; change platen width to 11 and characters per inch to 12; press [Esc]
13. Press [Open Apple] and "p" to print the report
14. Indicate where you want to print the report by moving the cursor to the type of printer you have and pressing [Return]
15. Press [Return] after typing or not typing the date
16. Press [Return] to default for one copy of the report
17. Press [Return] to print the report
18. Press [Esc] several times until you see the Main Menu
19. Viewing the Main Menu, select "Quit" and press [Return]; move cursor once with right arrow key to indicate "yes" you want to quit and then press [Return]



ELECTRONIC FILING UNIT II

JOB SHEET #4 — CREATE A DATA BASE FILE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to make a new file for the data base
5. Select make a new file from scratch
6. Name the file "Sales Personnel"
7. Create a form by entering the following categories: First name, Last name, Region, Average \$/mo., Gross sales, and Superior's name; press [Return] after each category
8. Press [Esc] to end organizing the record
9. Press space bar to automatically move into Insert New Records feature
10. Enter the following data for each record:

JOB SHEET #4

a. Record 1 of 1

First name: Joseph
Last name: Casper
Region: Midwest
Average \$/mo.: \$3,000
Gross sales: \$400,000
Superior's name: Smith

b. Record 2 of 2

First name: Pamela
Last name: Johnson
Region: South
Average \$/mo.: \$5,000
Gross sales: \$26,000
Superior's name: Ross

c. Record 3 of 3

First name: Mavis
Last name: Jones
Region: North
Average \$/mo.: \$40,000
Gross sales: \$4,000,000
Superior's name: Cortland

d. Record 4 of 4

First name: Jennifer
Last name: Young
Region: West
Average \$/mo.: \$1,000
Gross sales: \$12,000
Superior's name: Cortland

e. Record 5 of 5

First name: Mark
Last name: Swanson
Region: East
Average \$/mo.: \$22,000
Gross sales: \$360,000
Superior's name: Smith

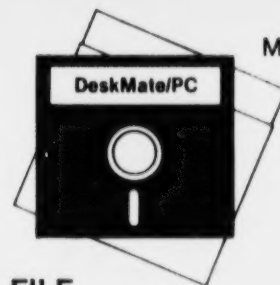
f. Record 6 of 6

First name: Richard
Last name: Harris
Region: Northwest
Average \$/mo.: \$66,000
Gross sales: \$483,000
Superior's name: Ross

JOB SHEET #4

11. Press [Open Apple] and "z" to view multiple records
12. Press [Open Apple] and "p"
13. Select "A new table format"
14. Name the report "Annual Sales Report"
15. Press [Open Apple] and "p"
16. Select the option to print to screen and press [Return]
17. Press [Esc] until you see the Main Menu
18. Viewing the Main Menu, select "Quit" and press [Return]; move cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]

ELECTRONIC FILING UNIT II



MBA-63

JOB SHEET #4 — CREATE A DATA BASE FILE

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet is designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys move the marker to the Filer heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "SalesPer" and press [ENTER]
5. Create form by entering the following categories: First name, Last name, Region, Average \$/mo., Gross sales, and Superior's name; press [ENTER] after each category; press [ENTER] until a blank record appears

(NOTE: To specify a data field as numeric, use the NUMBER function; when the marker is on the Average \$/mo. line, press [Clr] "2" (F3); the dollar amounts will be right-justified as you enter data for this label; repeat for Gross sales.)

6. Move the marker to the label Superior's name and press [Clr] "0" (F1); press [ENTER] or type 1 for this label to be assigned first priority; repeat for Gross sales — except type "2" for second priority designation.

JOB SHEET #4

7. Press "F3" (Alt F10) to exit the FORM screen; a blank form is displayed for entering the records below:

(NOTE: When you complete the data field for the Superior's name, press [Clr] "9" (F10) to store this record and add another.)

First name: Joseph
Last name: Casper
Region: Midwest
Average \$/mo.: \$3,000
Gross sales: \$400,000
Superior's name: Smith

First name: Pamela
Last name: Johnson
Region: South
Average \$/mo.: \$5,000
Gross sales: \$26,000
Superior's name: Ross

First name: Mavis
Last name: Jones
Region: North
Average \$/mo.: \$40,000
Gross sales: \$4,000,000
Superior's name: Cortland

First name: Jennifer
Last name: Young
Region: West
Average \$/mo.: \$1,000
Gross sales: \$12,000
Superior's name: Cortland

First name: Richard
Last name: Harris
Region: Northwest
Average \$/mo.: \$66,000
Gross sales: \$483,000
Superior's name: Ross

First name: Mark
Last name: Swanson
Region: East
Average \$/mo.: \$22,000
Gross sales: \$360,000
Superior's name: Smith

8. Press "F3" (Alt F10) to exit the add routine; recall file

JOB SHEET #4

9. Viewing the first record, press [Clr] "2" (F3) to display all records
10. Press [Clr] "3" (F4) to print a list of all records

(NOTE: Before printing, check printer settings by pressing "F2" to obtain sub-functions and press [Clr] "5" (Alt F6); left margin=0, printer line width=101, total lines per page=51, printer lines per page=10, double space=N, and pause between pages=y.)

11. Press "F3" (Alt F10) to save the records and to return to the Main Menu
12. Press "F3" (Alt F10) to exit program

ELECTRONIC FILING UNIT II

ANSWERS TO JOB SHEETS

Job Sheet #1 (AppleWorks)

The file — Customers — should appear on the student's screen as follows:

File: Customers Page 1
Report: Customer List

Title	First na	Last name	Address	Apt.	City	Sta	ZIP co	Credit
Mr.	Jack	Lester	1632 S. Perkins	1	Appleton	WI	54914	Excell
Mrs.	Lyn	Morse	2185 Bayham		Grand Rapids	MI	49508	Good
Mr.	Lance	Campbell	11508 W. 101 St.		Overland Park	KS	66214	Excell
Mrs.	Kathleen	O'Brien	631 N. Elmwood		Oak Park	IL	60302	Poor
Ms.	Jane	French	4300 Alvin		Saginaw	MI	48603	Excell
Mr.	Michael	Bobbins	5008 Webster		Omaha	NE	68132	Good
Mr.	Cary	France	3010 Lydia		Topeka	KS	66614	Poor
Ms.	Sandy	Brown	403 Westley Drive		Chapel Hill	NC	27514	Good
Mr.	R.C.	Job	49 Julian	3	Denver	CO	80219	Excell
Mrs.	Hilda	Fleer	2210 E. 10th St.		Fremont	NE	68025	Poor

Job Sheet #1 (DeskMate)

The file — Customer — should appear on the student's screen as follows:

File: Customer

Last name	Title	First name	Address	Apt.	City	Sta	ZIP C	Credit
Bobbins	Mr.	Michael	5008 Webster		Omaha	NE	68132	Good
Brown	Ms.	Sandy	403 Westley Drive		Chapel Hill	NC	27514	Good
Campbell	Mr.	Lance	11508 W. 101 St.		Overland Park	KS	66214	Excellent
Fleer	Mrs.	Hilda	2210 E. 10th St.		Fremont	NE	68025	Poor
France	Mr.	Cary	3010 Lydia		Topeka	KS	66614	Poor
French	Ms.	Jane	4300 Alvin		Saginaw	MI	48603	Excellent
Job	Mr.	R.C.	49 Julian	3	Denver	CO	80219	Excellent
Lester	Mr.	Jack	1632 S. Perkins	1	Appleton	WI	54914	Excellent
Morse	Mrs.	Lyn	2185 Bayham		Grand Rapids	MI	48508	Good
O'Brien	Mrs.	Kathleen	631 N. Elmwood		Oak Park	IL	60302	Poor

ANSWERS TO JOB SHEETS

Job Sheet #2 (AppleWorks)

The file — Customers — should appear on the student's screen as follows:

File: Customers Page 1
Report: Customer List

Titl	First na	Last name	Address	Apt.	City	Sta	ZIP co	Credit
Mr.	Jack	Lester	1632 S. Perkins	1	Appleton	WI	54914	Excell
Mrs.	Lynette	Morse	2185 Bayham		Grand Rapids	MI	49508	Good
Mr.	Lance	Campbell	11508 W. 101 St.		Overland Park	KS	66214	Excell
Mrs.	Kathleen	O'Brien	631 N. Elmwood		Oak Park	IL	60302	Poor
Ms.	Jane	French	4300 Alvin		Saginaw	MI	48603	Excell
Mr.	Michael	Bobbins	5008 Webster		Omaha	NE	68132	Good
Mr.	Cary	France	3010 Lydia		Topeka	KS	66614	Excell
Ms.	Sandy	Brown	403 Westley Drive		Chapel Hill	NC	27514	Good
Mr.	Roger	Job	49 Julian	3	Denver	CO	80219	Excell
Mrs.	Hilda	Fleer	2210 E. 10th St.		Fremont	NE	68025	Poor

Job Sheet #2 (DeskMate)

File: Customer

Last name	Titl	First na	Address	Apt.	City	Sta	ZIP C	Credit
Bobbins	Mr.	Michael	5008 Webster		Omaha	NE	68132	Good
Brown	Ms.	Sandy	403 Westley Drive		Chapel Hill	NC	27514	Good
Campbell	Mr.	Lance	11508 W. 101 St.		Overland Park	KS	66214	Excellent
Fleer	Mrs.	Hilda	2210 E. 10th St.		Fremont	NE	68025	Poor
France	Mr.	Cary	3010 Lydia		Topeka	KS	66614	Excellent
French	Ms.	Jane	4300 Alvin		Saginaw	MI	48603	Excellent
Job	Mr.	Roger	49 Julian	3	Denver	CO	80219	Excellent
Lester	Mr.	Jack	1632 S. Perkins	1	Appleton	WI	54914	Excellent
Morse	Mrs.	Lynette	2185 Bayham		Grand Rapids	MI	48508	Good
O'Brien	Mrs.	Kathleen	631 N. Elmwood		Oak Park	IL	60302	Poor

ANSWERS TO JOB SHEETS

Job Sheet #3 (AppleWorks)

The printed report — Customer List — should appear in print as follows:

File: Creditors

Page 1

Report: Customer List

Titl	First na	Last name	Address	Apt.	City	Sta	Zip co	Credit
Mr.	Michael	Bobbins	5008 Webster		Omaha	NE	68132	Good
Ms.	Sandy	Brown	403 Westley Drive		Chapel Hill	NC	27514	Good
Mr.	Lance	Campbell	11508 W. 101st St		Overland Park	KS	66214	Excell
Mrs.	Hilda	Fleer	2210 E. 10th St.		Fremont	NE	68025	Poor
Mr.	Cary	France	3010 Lydia		Topeka	KS	66614	Excell
Ms.	Jane	French	4300 Alvin		Saginaw	MI	48603	Excell
Mr.	Roger	Job	49 Julian	3	Denver	CO	80219	Excell
Mr.	Jack	Lester	1632 S. Perkins	1	Appleton	WI	54914	Excell
Mrs.	Lyn	Morse	2185 Bayham		Grand Rapids	MI	49508	Good
Mrs.	Kathleen	O'Brien	631 N. Elmwood		Oak Park	IL	60302	Poor

ANSWERS TO JOB SHEETS

Job Sheet #4 (AppleWorks)

The file — Sales Personnel — should appear on the student's screen as follows:

File: Sales Personnel

Page 1

Report: Annual Sales Report

First name	Last name	Region	Average \$/mo.	Gross sales	Superior's na
Joseph	Casper	Midwest	\$3,000	\$400,000	Smith
Pamela	Johnson	South	\$5,000	\$26,000	Ross
Mavis	Jones	North	\$40,000	\$4,000,000	Cortland
Jennifer	Young	West	\$1,000	\$12,000	Cortland
Mark	Swanson	East	\$22,000	\$360,000	Smith
Richard	Harris	Northwest	\$66,000	\$483,000	Ross

Job Sheet #4 (DeskMate)

File: Sales Per

First na	Last na	Region	Average \$/mo.	Gross sales	Superior's na
Jennifer	Young	West	\$1000	\$12,000	Cortland
Mavis	Jones	North	\$40,000	\$4,000,000	Cortland
Pamela	Johnson	South	\$5,000	\$26,000	Ross
Richard	Harris	Northwest	\$66,000	\$483,000	Ross
Mark	Swanson	East	\$22,000	\$360,000	Smith
Joseph	Casper	Midwest	\$3,000	\$400,000	Smith

ELECTRONIC FILING UNIT II

NAME _____

TEST

1. Match the terms on the right with their correct definitions.

(NOTE: Answers to questions a.-h. appear on this page.)

- | | | |
|---------|---|----------------------|
| _____a. | Procedure which allows a user to be referred to another file or files | 1. Relative file |
| _____b. | The systematic inspection of files for the purpose of replacing worn file folders, mending torn documents, removing duplicate copies, locating misfiles, and ensuring proper sequence of topics | 2. Key field |
| _____c. | Reference to records in a file by their numbers | 3. Magnetic tape |
| _____d. | The transfer of data from one medium to another or to the same medium | 4. Detail file |
| _____e. | An alternative storage method to the floppy disk; it can be a total replacement or a supplemental storage | 5. File maintenance |
| _____f. | The act and procedures involved in a transfer of legal title and/or the taking of records into the physical custody of a records center or archives | 6. Copy |
| _____g. | File which contains records of day-to-day transactions | 7. Accession |
| _____h. | The field used for determining the storage location and retrieving data | 8. Cross-referencing |

TEST

(NOTE: Answers to questions i.-t. appear on this page.)

- | | | |
|---------|--|----------------------------------|
| _____i. | Inactive records which may have historic value in the areas of marketing, public relations, planning and development, and litigation | 9. Optical character recognition |
| _____j. | Records rarely used | 10. Detail record |
| _____k. | Machine reading of printed characters through the use of light sensitive materials or devices | 11. Archival business records |
| _____l. | The filming of documents on microfiche or cartridges | 12. Inactive records |
| _____m. | Treatment of data which have been saved or accumulated | 13. Document management system |
| _____n. | The maintenance of documents in physical and atmospheric conditions which will maximize their life span | 14. Micrographics |
| _____o. | Setups which capture, index, store, and retrieve documents | 15. Indexed files |
| _____p. | Method used when data in a file must be accessed by more than one field | 16. Reader |
| _____q. | Records which could not be replaced or duplicated if they were destroyed | 17. Correspondence control |
| _____r. | The reception, logging, and appropriate distribution of documents | 18. Batch processing |
| _____s. | Any record from a detail file | 19. Vital records |
| _____t. | Machine that magnifies and projects a micro-image to a size large enough to be read | 20. Records preservation |

TEST

(NOTE: Answers to questions u.-bb. appear on this page.)

- | | | |
|----------|---|-----------------------------------|
| _____u. | One of the methods for calling up a file | 21. Vaulting |
| _____v. | The planned control of the life cycle of all types of records from their creation, processing, checking, maintaining, protecting, and storing to their destruction | 22. Retrieval option |
| _____w. | Method by which data are stored and retrieved on auxiliary storage | 23. Records management |
| _____x. | Special protection of vital records through an alternate facility | 24. Network data base |
| _____y. | Records management using alphabetic, numeric, or alphanumeric indexing via manual, mechanized, or electronic records | 25. Filing systems |
| _____z. | Records that are created electronically by downloading information from other data bases in the mainframe system, and through a series of cross-reference tables, each document to be linked to its master record | 26. Data base (management) system |
| _____aa. | A data base in which pointers are used to make connection between data stored in different files | 27. File access |
| _____bb. | A set of computer programs that are available from a computer manufacturer or another vendor | 28. Master records |

TEST

(NOTE: Answers to questions cc.-kk. appear on this page.)

- | | | |
|----------|--|--|
| _____cc. | A version of Computer Assisted Retrieval that accesses laser-written optical disks as its storage media instead of micrographics | 29. Sequential file |
| _____dd. | File which contains relatively permanent records; for example, a customer's name, address, and customer number seldom change | 30. Optical disk system |
| _____ee. | The process of arranging groups of subjects in logical order | 31. Records retention schedule |
| _____ff. | A type of data base management system which forms a strict relation between records making up a single file | 32. Hierarchical/network systems |
| _____gg. | A document developed by first taking an inventory of all records for retention values; the schedule indicates the length of time a record should remain in the active file area, the time for it to remain in an active storage area, and the destruction date or a notation for permanent retention | 33. Computer output microform (COM) |
| _____hh. | Records in this file may be stored and retrieved in any desired order | 34. Random files |
| _____ii. | A data base system that allows any relation to exist among the several fields that constitute the data base record | 35. Filing |
| _____jj. | Items in this file are stored and retrieved one after the other | 36. Master file |
| _____kk. | Process where data are fed into the computer and processed directly on a film medium | 37. Relational data base management system |

TEST

2. Distinguish between hard disks and floppy diskettes by placing an "H" in the blanks which represent hard disks and an "F" in the blanks which represent floppy diskettes.

- ____a. Read/write heads do contact surface
- ____b. Are either fixed or removable
- ____c. Hold more data
- ____d. Are more flexible
- ____e. Are more vulnerable to damage
- ____f. Can be erased if exposed to magnetic fields
- ____g. Are faster at data transfer
- ____h. Rotation speed can be 3600 RPM
- ____i. Are enclosed in a protective covering

3. Select true statements concerning the hierarchy of a data base by placing an "X" in the blanks preceding the true statements.

- ____a. The record is the smallest unit of a data base
- ____b. The field is a logical subgrouping of data such as names, addresses, and so on
- ____c. The file is the largest unit of a data base
- ____d. The logical field is a subdivision of a file; group of related fields
- ____e. The character field is a data type which contains information comprised mainly of letters of the alphabet
- ____f. The file is a collection of records pertaining to the same subject

TEST

4. Arrange in order the procedures for working with a data base by indicating the first step as 1, the second step as 2, and so on for each procedure.
- _____a. Print
 - _____b. Review, add, and change records as needed
 - _____c. Enter data for each field
 - _____d. Boot program according to instructions given in the documentation
 - _____e. Select the option to make a new file from scratch
 - _____f. Name the file
 - _____g. Format records for printing
 - _____h. Format data disk as directed
 - _____i. Insert data disk in appropriate drive
 - _____j. Read documentation of software
 - _____k. Create a form
5. Select true statements concerning how to set up and maintain a disk library in a business by placing an "X" in the blanks preceding the true statements.
- _____a. Use original disk to make copies for person/department
 - _____b. Floppy diskettes are stored in a horizontal position
 - _____c. Use a shipping request only for those disks mailed to non-company personnel
 - _____d. Send the disks in a protective case
 - _____e. Catalog disks which are licensed, have a serial number, or have royalties
 - _____f. Note in catalog the date released, a name of person/department requesting the disk, and the cost of the disk

TEST

6. Select true statements concerning how to manage files on a hard disk by placing an "X" in the blanks preceding the true statements.

- ____ a. Organize files by function and type
- ____ b. A root directory is the starting point for all hierarchical directories
- ____ c. EDIT, DELETE, and INSERT are DOS commands used for file management
- ____ d. A subdirectory contains files that cannot be classified as part of the root directory
- ____ e. A directory contains a list of files stored on a disk along with reference information that tells RAM where each file is physically stored on the disk
- ____ f. A subdirectory is also called a tree-structured directory

(NOTE: If the following activities have not been accomplished prior to the test, ask your instructor when they should be completed.)

7. Investigate library procedures for media storage. (Assignment Sheet #1)
8. Demonstrate the ability to use an integrated software package with data base capabilities to:
- a. Retrieve data from a data base and enter. (Job Sheet #1)
 - b. Perform edit routines on a data base. (Job Sheet #2)
 - c. Prepare reports generated from the data base. (Job Sheet #3)
 - d. Create a data base file. (Job Sheet #4)

ELECTRONIC FILING UNIT II

ANSWERS TO TEST

- | | | | | |
|----|----|----|-----|----|
| 1. | a. | 8 | u. | 22 |
| | b. | 5 | v. | 23 |
| | c. | 1 | w. | 27 |
| | d. | 6 | x. | 21 |
| | e. | 3 | y. | 25 |
| | f. | 7 | z. | 28 |
| | g. | 4 | aa. | 24 |
| | h. | 2 | bb. | 26 |
| | i. | 11 | cc. | 30 |
| | j. | 12 | dd. | 36 |
| | k. | 9 | ee. | 35 |
| | l. | 14 | ff. | 32 |
| | m. | 18 | gg. | 31 |
| | n. | 20 | hh. | 34 |
| | o. | 13 | ii. | 37 |
| | p. | 15 | jj. | 29 |
| | q. | 19 | kk. | 33 |
| | r. | 17 | | |
| | s. | 10 | | |
| | t. | 16 | | |
-
- | | | | | |
|----|----|---|----|---|
| 2. | a. | F | f. | F |
| | b. | H | g. | H |
| | c. | H | h. | H |
| | d. | F | i. | F |
| | e. | F | | |
-
3. b, c, e, f
-
- | | | | | |
|----|----|----|----|---|
| 4. | a. | 11 | h. | 2 |
| | b. | 9 | i. | 4 |
| | c. | 8 | j. | 1 |
| | d. | 3 | k. | 7 |
| | e. | 5 | | |
| | f. | 6 | | |
| | g. | 10 | | |
-
5. d, e
-
6. a, b, d
-
7. Evaluated to the satisfaction of the instructor
-
8. Performance skills evaluated to the satisfaction of the instructor

PERSONNEL RECORDS MANAGEMENT



UNIT OBJECTIVE

After completion of this unit, the student should be able to distinguish between the different types of compensation, payroll deductions, and benefits offered to employees; investigate the methods used for scheduling employees; and use an integrated software package with spreadsheet/worksheet capabilities to enter and maintain employee records, compute over-time, and create a spreadsheet. Competencies will be demonstrated by correctly performing the procedures outlined in the assignment and job sheets and by scoring a minimum of 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms related to personnel records management with their correct definitions.
2. List the types of compensation available to today's employee.
3. Select payroll deductions.
4. Select fringe benefits that employers typically offer.
5. Complete a list of statements concerning the procedure for creating a spreadsheet/worksheet.
6. Distinguish between and calculate types of compensation. (Assignment Sheet #1)
7. Calculate gross and net pay. (Assignment Sheet #2)
8. Calculate taxes. (Assignment Sheet #3)

OBJECTIVE SHEET

9. Investigate the methods used for scheduling employees. (Assignment Sheet #4)
10. Demonstrate the ability to use an integrated software package with spreadsheet/worksheet capabilities to:
 - a. Enter and maintain employee records. (Job Sheet #1)
 - b. Compute overtime. (Job Sheet #2)
 - c. Create a spreadsheet/worksheet. (Job Sheet #3)

PERSONNEL RECORDS MANAGEMENT UNIT III

SUGGESTED ACTIVITIES

- A. Obtain additional materials and/or invite resource people to class to supplement/reinforce information provided in this unit of instruction.
- B. Review materials in this unit and determine how much information will need to be presented to the students.
- C. Review the routines of the integrated software package, concentrating on the spreadsheet/worksheet function, and review the material on the data diskette.
- D. Make transparencies from the transparency masters included with this unit.

(NOTE: Activities A-D should be completed prior to the teaching of this unit.)

- E. Provide students with objective sheet.
- F. Discuss unit and specific objectives.
- G. Provide students with information and assignment sheets.
- H. Discuss information and assignment sheets.

(NOTE: Use the transparencies to enhance the information as needed.)

- I. For users of Apple microcomputers with two disk drives, have students make Drive 2 their current disk drive. This can be done by (1) selecting other activities at Main Menu, (2) changing current disk drive, and (3) selecting Drive 2. The students can then press [Esc] to Main Menu and proceed with the job sheets.
- J. Have the students configure the printers and select 12-pitch.
- K. Provide students with job sheets.
- L. Discuss and demonstrate the procedures outlined in the job sheets.
- M. Integrate the following activities throughout the teaching of this unit:

- 1. Discuss the various terms related to personnel records management.

(NOTE: Explain the difference between the use of the terms "spreadsheet" and "worksheet" and tell the students that the term "spreadsheet" will be used in the Information Sheet.)

- 2. Teach the spreadsheet/worksheet function of the integrated software package.
- 3. Discuss business and/or school examples of personnel records management and compare electronic methods with manual methods.

SUGGESTED ACTIVITIES

4. Demonstrate to the class (large or small groups) how payroll systems using electronic methods work.

(NOTE: Whether you demonstrate to the class in one large group or several small groups will be dependent upon your hardware (size of monitors) and whether a projection system is available.)

5. Discuss career opportunities for personnel records managers/specialists.

(NOTE: Refer to the glossary of career titles provided in the introductory material for this publication.)

6. Provide students with periodicals addressing current practices in preparing the payroll electronically.
7. Contact a personnel administrator or other personnel specialist to address how electronic payroll systems are being used by business.
8. Demonstrate how to enter and maintain employee records.
9. From a prepared spreadsheet/worksheet, demonstrate how formulas are used and affect row and column totals.
10. Discuss the importance of accurate personnel records for early retirement, income tax preparation, and so on.
11. Determine the current F.I.C.A. and other applicable tax rates.
12. Meet individually with students to evaluate their progress through this unit of instruction, and indicate to them possible areas for improvement.

N. Give test.

O. Evaluate test.

P. Reteach if necessary.

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- A. Objective sheet
- B. Suggested activities
- C. Information sheet
- D. Transparency masters
 1. TM 1 — Parts of a Spreadsheet (AppleWorks)
 2. TM 2 — Parts of a Worksheet (DeskMate)

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- E. Assignment sheets
 - 1. Assignment Sheet #1 — Distinguish Between and Calculate Types of Compensation
 - 2. Assignment Sheet #2 — Calculate Gross and Net Pay
 - 3. Assignment Sheet #3 — Calculate Taxes
 - 4. Assignment Sheet #4 — Investigate the Methods Used for Scheduling Employees
- F. Answers to assignment sheets
- G. Job sheets
 - 1. Job Sheet #1 — Enter and Maintain Employee Records
 - 2. Job Sheet #2 — Compute Overtime
 - 3. Job Sheet #3 — Create a Spreadsheet/Worksheet
- H. Answers to job sheets
- I. Test
- J. Answers to test

REFERENCES USED IN DEVELOPING THIS UNIT

(NOTE: The following is a list of references used in completing this unit. These publications would make excellent supplemental materials for the classroom.)

- A. *AppleWorks Reference Manual*. Cupertino, California: Apple Computers, Incorporated, 1983.
- B. *DeskMate Reference Manual*. Fort Worth, Texas: Tandy Corporation, 1985.
- C. Dictionary of Occupational Titles. U.S. Department of Labor, Employment and Training Administration. Washington, D.C. U.S. Government Printing Office, 4th Edition.
- D. Peterson, Carolyn. "Payroll Procedures of Moore Business Systems." Moore Business Systems, Incorporated, Interview, January 6, 1986.

PERSONNEL RECORDS MANAGEMENT UNIT III

INFORMATION SHEET

I. Terms and definitions

- A. Cell — The intersection of a row and column on a spreadsheet
- B. Cell indicator/status line — The prompt that tells the contents of a cell in a spreadsheet
- C. Command line — Prompt located beneath spreadsheet for entering commands
- D. Coordinates — The location of a cell in a spreadsheet
- E. Copy-from cell — The cell whose contents are copied with the spreadsheet's copy feature; the source cell
- F. Copy-to cell — The cell to which information is copied with the spreadsheet's copy feature; the destination cell
- G. Destination — The copy-to cells in the spreadsheet
- H. Draw pay — Type of compensation where an employee is allowed an advance on anticipated earnings
- I. Entry — The information in a cell on a spreadsheet
- J. Entry line — The line where you type or edit information that goes in a spreadsheet cell
- K. Entry marker — The highlighted rectangular box indicating position of cursor/marker on a spreadsheet
- L. Formula — A kind of spreadsheet value; mathematical representation combining pointers and functions that define a desired calculation
- M. Function — A kind of spreadsheet value; a representation that stands for a calculation
- N. Label — Information in a spreadsheet that identifies numerical information; a title
- O. Non-numeric information — A spreadsheet label having a numeric value of "0"
- P. Pointers — A kind of spreadsheet value; begins with a plus sign or a minus sign and points to the contents of another cell

INFORMATION SHEET

- Q. Replicate — The process of copying formulas and/or data to another cell or cells
- R. Source — The copy-from cells in the spreadsheet
- S. Standby pay — Type of compensation where an employee is paid for being on call
- T. Spreadsheet/worksheet — A grid of rows and columns in which text, numbers, and formulas can be stored, allowing complex or repetitive calculations to be defined in a simple, easily understood way
- U. Values — Numerical information in a spreadsheet, including numbers, formulas, and functions

II. Types of compensation

- A. Monthly or yearly salary
- B. Commission
- C. Weekly, daily, or hourly wage
- D. Piecework
- E. Other

(NOTE: The basic salary or wages of an employee may be supplemented by commissions, bonuses, pensions, profit-sharing plans, draw pay, standby pay, and cost-of-living adjustments.)

III. Payroll deductions

- A. Federal, state, and city income tax — Calculated by formulas using the withholding allowances from an employee's Form W-4

(NOTE: An individual must file a tax return each year to recover any tax that was overpaid or to pay any additional tax that may be due. Not all states or cities require employers to deduct state or city income taxes from their employees' pay.)

- B. Social Security tax (FICA) — Employer and employee match contributions which represent approximately 7% of the total wages paid

(NOTE: This percent may change as directed by law.)

- C. Federal unemployment tax — Is paid by the employer only and finances unemployment insurance

INFORMATION SHEET

- D. Optional deductions — Benefits offered by an employer which may be deducted from the employee's paycheck

Examples: Life, health, and dental insurance, credit union, savings bonds, retirement plans

IV. Fringe benefits that employers typically offer

(NOTE: Legally required employer contributions can include old age, survivors, disability, and health insurance; unemployment insurance; workmen's compensation; and state disability insurance.)

- A. Life, health, and dental insurance

(NOTE: The employer may fully pay for insurance or may offer a policy at reduced rates to the employee and his/her family.)

- B. Credit unions

- C. Paid annual leave

- D. Paid sick leave

- E. Paid holiday leave

- F. Paid maternity/paternity leave

- G. Paid leave for personal business

- H. Profit sharing

- I. Bonuses

- J. Pension plans

- K. Paid education

- L. Military service allowance

- M. Jury duty/voting time pay

- N. Employee discounts

- O. Job/travel expense reimbursement

- P. Supplemental unemployment benefits, separation pay, and guaranteed wages

INFORMATION SHEET

V. Procedure for creating a spreadsheet (Transparencies 1 and 2)

(NOTE: Some programs refer to a spreadsheet as a worksheet.)

- A. Read documentation of integrated software

(NOTE: Some software have a demonstration program and a tutorial program for the students to use to learn the spreadsheet routines.)

- B. If not already formatted, format data disks as directed

- C. Boot program according to instructions given in the documentation

- D. Insert data disk in appropriate drive

(NOTE: AppleWorks users have the choice of using either Drive 1 or 2. DeskMate/Model 4 users must use Drive 1. DeskMate/PC users have the choice of using Drive A or B.)

- E. Select the option to make a new file for spreadsheet from scratch

(NOTE: DeskMate users will move the marker to the Worksheet heading and press [ENTER].)

- F. Name the file

- G. Label the columns and/or rows

- H. Enter characters for each label

- I. Use formulas where applicable

- J. Format the layout

- K. Print

Parts of a Spreadsheet

(AppleWorks)

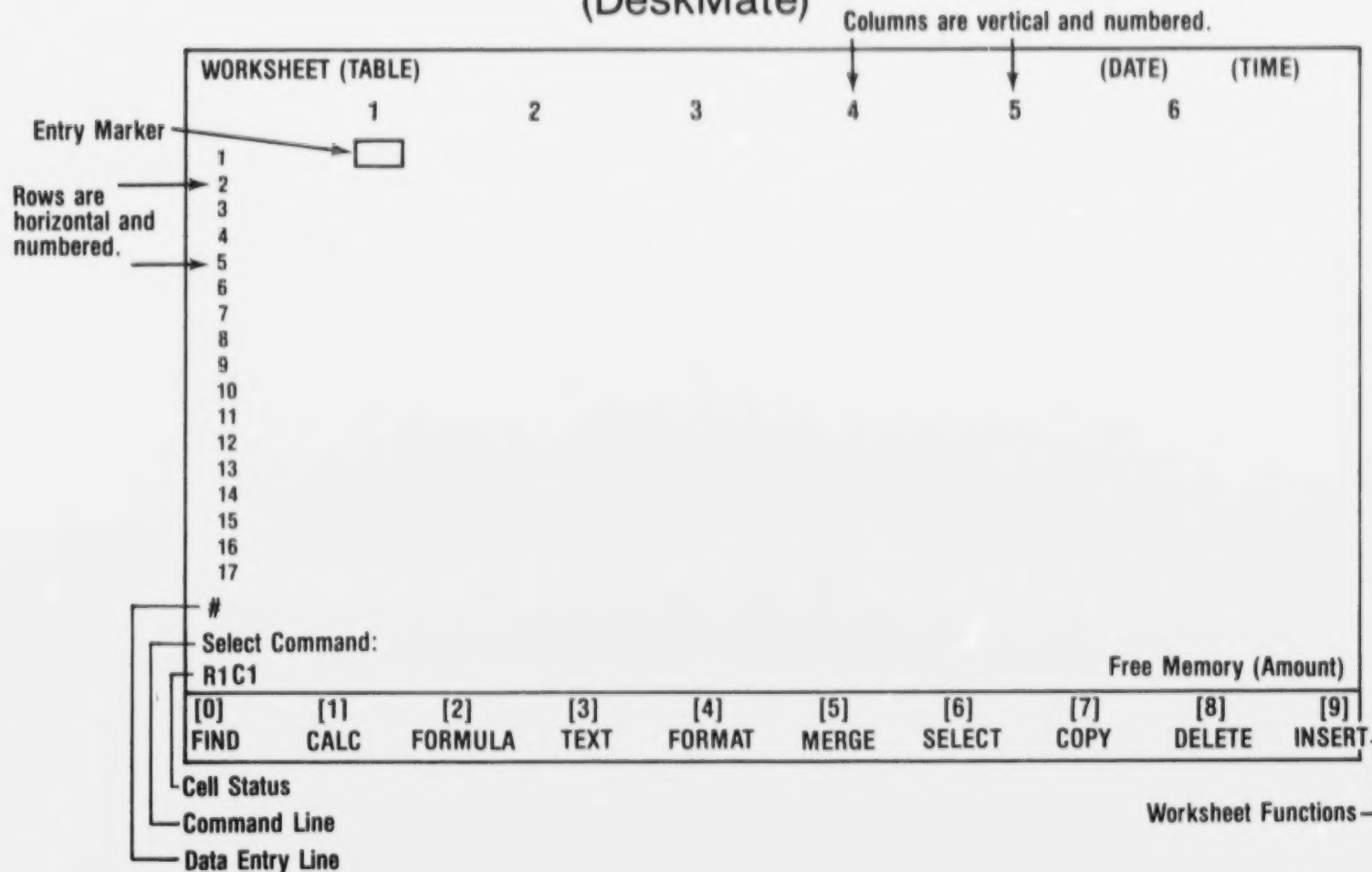
File: Review/Add/Change Columns are vertical and lettered ESC: Main Menu

	A	B	C	D	E	F	G
1	Employee No.	Name	Reg. Pay	O.T.	Gross	Deduct	Net Pay
2	231	Adams	800	48	848	183.63	664.37
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							

Cell Indicator

Type "Entry" or use  commands

Parts of a Worksheet (DeskMate)



PERSONNEL RECORDS MANAGEMENT UNIT III

ASSIGNMENT SHEET #1 — DISTINGUISH BETWEEN AND CALCULATE TYPES OF COMPENSATION

- A. Directions: Distinguish between the following types of compensation by indicating if they are an example of (1) wage, (2) salary, (3) piecework, or (4) commission.

- _____ A. \$8,000 for 9 months
- _____ B. \$10 for each completed part
- _____ C. \$6.50 an hour
- _____ D. Minimum rate as required by law
- _____ E. \$150,000 per year
- _____ F. \$30 for each policy sold
- _____ G. 30 cents per completed item
- _____ H. \$200 per week
- _____ I. 30 percent of the value of the sale

- B. Directions: Calculate to the nearest cent the following types of compensation.

- 1. Wages for one year at \$200 per week — _____
- 2. Wages for a 40-hour week at \$6.50 per hour — _____
- 3. Annual salary based on employee earning \$9,000 for nine months — _____
- 4. Annual salary based on employee earning \$2,000 for three months — _____
- 5. 300 completed parts with employee paid at the rate of 30 cents per part — _____
- 6. 60 completed kits with employee paid \$9 for each one — _____
- 7. 30% earned on a \$6,000 sale — _____
- 8. 10% earned on a \$7,369 sale — _____

PERSONNEL RECORDS MANAGEMENT UNIT III

ASSIGNMENT SHEET #2 — CALCULATE GROSS AND NET PAY

Directions: Calculate the gross and net pay for each employee based on the following time cards:

(NOTE: Overtime is any number of hours exceeding 40 hours per week and should be calculated at the rate of time and one-half. Allow for a 60-minute lunch break as appropriate.)

A.

Employee No. 1 Name: Benson		Rate: \$10 per hour
DAY	IN	OUT
Sunday		
Monday	8:00	5:00
Tuesday	8:00	6:00
Wednesday	8:00	6:00
Thursday	8:00	6:00
Friday	8:00	4:00
Saturday		

Gross pay: _____ Deductions: \$98 Net pay: _____

B.

Employee No. 2 Name: Carter		Rate: \$11 per hour
DAY	IN	OUT
Sunday		
Monday	8:00	4:00
Tuesday	8:00	6:00
Wednesday	8:00	4:00
Thursday	8:00	6:00
Friday	8:00	8:00
Saturday	8:00	11:00 a.m.

Gross pay: _____ Deductions: \$99 Net pay: _____

ASSIGNMENT SHEET #2

C.

Employee No. 3 Name: Doyle		Rate: \$12.50 per hour
DAY	IN	OUT
Sunday		
Monday	9:00	5:00
Tuesday	7:00	5:00
Wednesday	8:00	4:00
Thursday	10:00	6:00
Friday	8:30	5:30
Saturday	1:00	4:00

Gross pay: _____ Deductions: \$123 Net pay: _____

D.

Employee No. 4 Name: Evers		Rate: \$15.50 per hour
DAY	IN	OUT
Sunday		
Monday	9:00	3:00
Tuesday	10:00	5:00
Wednesday	11:00	6:00
Thursday	8:00	5:00
Friday	9:30	5:30
Saturday	12:30	5:30

Gross pay: _____ Deductions: \$149.90 Net pay: _____

PERSONNEL RECORDS MANAGEMENT UNIT III

ASSIGNMENT SHEET #3 — CALCULATE TAXES

Directions: Calculate Federal tax (using tax chart provided), F.I.C.A. tax (calculated at a rate of 7.15% of gross pay and rounded to the nearest cent), total tax, and net pay for the following:

(NOTE: Please **do not** use a calculator or computer to complete this assignment.)

Employees:

Employee	Gross	No. of Exemptions	Marital Status
A	555.19	3	Married
B	571.10	2	Married
C	538.96	6	Married
D	549.49	0	Married

Chart for Determining Federal Tax

Weekly payroll period — Married persons

And the wages are —		And the number of withholding exemptions is											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10 or more	
		The amount of income tax withheld shall be —											
530	540	114 80	110 80	106 70	102 70	98 60	94 60	90 60	86 50	82 50	78 90	75 50	
540	550	117 80	113 80	109 70	105 70	101 60	97 60	93 60	89 50	85 50	81 40	78 00	
550	560	120 80	116 80	112 70	108 70	104 60	100 60	96 60	92 50	88 50	84 40	80 50	
560	570	123 80	119 80	115 70	111 70	107 60	103 60	99 60	95 50	91 50	87 40	83 40	
		30 percent of the excess over \$570 plus —											
570 and over		125 30	121 30	117 20	113 20	109 10	105 10	101 10	97 00	93 00	89 90	84 90	

ASSIGNMENT SHEET #3

	Employees			
	A	B	C	D
Gross Pay	555.19	571.10	538.96	549.49
Federal Tax				
State Tax	0	36.10	15.12	20.10
City Tax	0	0	0	10.13
F.I.C.A.				
Total Tax				
Net Pay				

PERSONNEL RECORDS MANAGEMENT UNIT III

ASSIGNMENT SHEET #4 — INVESTIGATE THE METHODS USED FOR SCHEDULING EMPLOYEES

Directions: Contact a personnel specialist with a large company and ask him/her the following questions.

1. How are personnel assigned to positions?

2. Is a computer involved in making these assignments?

3. Is (or was) a manual method utilized for making personnel schedules?

4. What factors are involved in assigning personnel?

5. If your company is scheduling personnel without the aid of a computer, do you anticipate changing to computerized work schedules?

PERSONNEL RECORDS MANAGEMENT UNIT III

ANSWERS TO ASSIGNMENT SHEETS

Assignment Sheet #1

A.	1.	2	6.	4	B.	1.	\$10,400	5.	\$90
	2.	3	7.	3		2.	\$260	6.	\$540
	3.	1	8.	2		3.	\$12,000	7.	\$1,800
	4.	1	9.	4		4.	\$8,000	8.	\$736.90
	5.	2							

Assignment Sheet #2

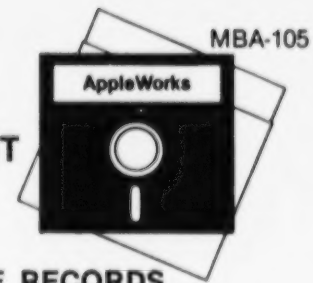
	A	B	C	D
GROSS PAY	\$430	\$539	\$518.75	\$573.50
NET PAY	\$332	\$440	\$395.75	\$423.60

Assignment Sheet #3

	Employees			
	A	B	C	D
Gross Pay	555.19	571.10	538.96	549.49
Federal Tax	108.70	117.53	90.60	117.80
State Tax	0	36.10	15.12	20.10
City Tax	0	0	0	10.13
F.I.C.A.	39.70	40.83	38.54	39.29
Total Tax	148.40	194.46	144.26	187.32
Net Pay	406.79	376.64	394.70	362.17

Assignment Sheet #4 — Evaluated to the satisfaction of the instructor

PERSONNEL RECORDS MANAGEMENT UNIT III



JOB SHEET #1 — ENTER AND MAINTAIN EMPLOYEE RECORDS

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Choose "Payroll" file and press [Return]
6. Viewing the spreadsheet, move cursor to the beginning of row 7
7. Enter the following data for each employee:

(NOTE: Move from column to column by using the arrow keys; verify entry by pressing [Return]; copy formulas for Gross, Total Deductions, and Net Pay; the total columns should be on line 12.)

JOB SHEET #1

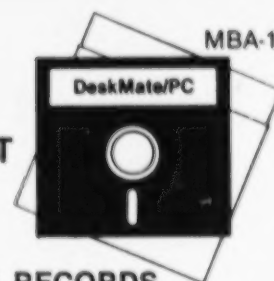
Row 7: NAME: Roberts
 REGULAR PAY: 783.84
 OVERTIME: 0
 FEDERAL TAX: 43.74
 F.I.C.A.: 56.04
 HOSPITALIZATION: 56
 OTHER: 30

Row 8: NAME: Olson
 REGULAR PAY: 1450
 OVERTIME: 0
 FEDERAL TAX: 119.30
 F.I.C.A.: 103.67
 HOSPITALIZATION: 66
 OTHER: 0

Row 9: NAME: Trenton
 REGULAR PAY: 1003.40
 OVERTIME: 0
 FEDERAL TAX: 210.45
 F.I.C.A.: 71.74
 HOSPITALIZATION: 25
 OTHER: 45

Row 10: NAME: Vickers
 REGULAR PAY: 400
 OVERTIME: 0
 FEDERAL TAX: 26.02
 F.I.C.A.: 28.60
 HOSPITALIZATION: 32
 OTHER: 15

8. Move the cursor to Column B of the TOTALS; enter the formula — @SUM(B3:B10); copy the formula to the subsequent column totals; make the copy relative
9. Move the cursor to the column B, row 7; press [Open Apple] and "I"; indicate block, highlight rows 7-12, and press [Return]; specify value format and press [Return], choose fixed and press [Return]; key in 2 decimal places and press [Return]
10. Press [Esc] to Main Menu
11. Viewing the Main Menu, select "Save Desktop files to disk" and press [Return]
12. Select "Payroll" file and press [Return]
13. Choose "Save the file on the current disk" and press [Return]
14. Select "Let the new information replace the old" and press [Return]
15. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]



PERSONNEL RECORDS MANAGEMENT UNIT III

JOB SHEET #1 — ENTER AND MAINTAIN EMPLOYEE RECORDS

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "Payroll" file under the Worksheet heading and press [ENTER]

(NOTE: If using a "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Enter the data on the next page for each employee:

(NOTE: For Gross, Total Deductions, and Net Pay, press [Clr] "1" (F2) to initiate calculations; the formula has already been entered and copied.)

JOB SHEET #1

Row 9: NAME: Roberts
REGULAR PAY: 783.84
OVERTIME: 0
FEDERAL TAX: 43.74
F.I.C.A.: 56.04
HOSPITALIZATION: 56
OTHER: 30

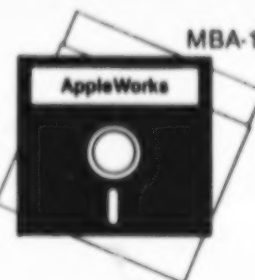
Row 10: NAME: Olson
REGULAR PAY: 1450
OVERTIME: 0
FEDERAL TAX: 119.30
F.I.C.A.: 103.67
HOSPITALIZATION: 66
OTHER: 0

Row 11: NAME: Trenton
REGULAR PAY: 1003.40
OVERTIME: 0
FEDERAL TAX: 210.45
F.I.C.A.: 71.74
HOSPITALIZATION: 25
OTHER: 45

Row 12: NAME: Vickers
REGULAR PAY: 400
OVERTIME: 0
FEDERAL TAX: 26.02
F.I.C.A.: 28.60
HOSPITALIZATION: 32
OTHER: 15

5. Press "F3" (Alt F10) to save the record and to return to the Main Menu
6. Press "F3" (Alt F10) to exit the program

PERSONNEL RECORDS MANAGEMENT UNIT III



JOB SHEET #2 — COMPUTE OVERTIME

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from different disk" and press [Return]
5. Choose "Payroll" file and press [Return]
6. Viewing the spreadsheet, move the cursor to the beginning of column C; add a new column labeled O.T. RATE by pressing [Open Apple] and "i" and selecting column; press [Return]
7. Enter the following data for the eight employees:

Fellows: 3.25
Jacobs: 4.50
Mason: 6.50
Peters: 7.50
Roberts: 6.25
Olson: 3.25
Trenton: 4.50
Vickers: 6.50

JOB SHEET #2

8. Move the cursor to the beginning of column D, make a new column labeled O.T. HRS.; enter the following data for each employee:

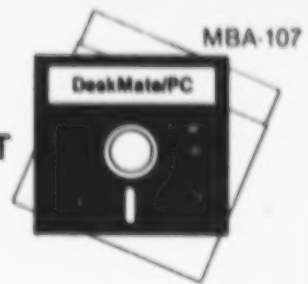
Fellows: 6
Jacobs: 5
Mason: 2
Peters: 10
Roberts: 8
Olson: 9
Trenton: 2
Vickers: 5

9. Move to the first entry of column E — entitled Overtime; enter a formula value $+C3*D3$; copy the formula to all entries in column E
10. Copy the formula in B12 to D12

(NOTE: The total figure in C12 is irrelevant. Perform the routines necessary to make the total in column D an integer.)
11. Copy the formula in H6 to H7, H8, H9, and H10
12. Move the cursor to the beginning of column C; press [Open Apple] and "I"; choose column and press [Return]; press [Return]; select value format and press [Return]; select decimal and press [Return]; key in 2 decimal places and press [Return]
13. Press [Esc] to escape to Main Menu
14. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate the "yes" you want to quit and then press [Return]

PERSONNEL RECORDS MANAGEMENT UNIT III

JOB SHEET #2 — COMPUTE OVERTIME



A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "Payroll" file under the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Move marker to R1C4; press [Clr] and the "up arrow" (Home) to move marker to the area where columns are numbered; press [Clr] "9" (F10) twice to insert 2 columns
5. Move marker to R3C4; enter the label O.T. RATE; move the marker to R3C5; enter the label O.T. HRS.

JOB SHEET #2

6. Enter the O.T. Rates and Hrs. for each employee:

Name	O.T. Rate	O.T. Hrs.
Fellows:	3.25	6
Jacobs:	4.50	5
Mason:	6.50	2
Peters:	7.50	10
Roberts:	6.25	8
Olson:	3.25	9
Trenton:	4.50	2
Vickers:	6.50	5

7. Move the marker to the total for column 3; press [Clr] "2" (F3) and enter the formula SUM(R5) and press [ENTER]; press [Clr] "1" (F2) to initiate the calculations

(NOTE: Since O.T. Hours should appear as integers, move the marker to the first entry, select all entries by pressing [Clr] "6" (F7) and highlighting rows 5-13 with the down arrow key; press [Clr] "4" (F5) and type "i" for integer format, press [ENTER]; since the total for O.T. Rate column is irrelevant, eliminate the total by pressing [Clr] "8" (F9); press [ENTER].)

8. Move the marker to C6R5; press [Clr] "6" (F7) to select additional cells for copying a formula; select rows 6-12; press [Clr] "2" (F3) and enter the formula C4*C5; press [Clr] "1" (F2) to initiate the calculations

(NOTE: Perform the routines necessary to copy existing formulas through row 12.)

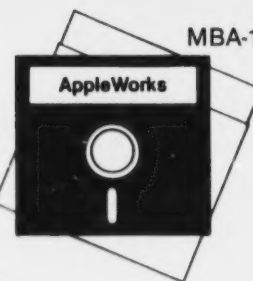
9. Move the marker to R1C2, press [Clr] and "up arrow" (Home) to move the marker to the area where the columns are numbered; press [Clr] "8" (F9) to delete a column

10. Select all rows and columns for printing; press [Clr] "p" (Ctrl PrtSc) to print

(NOTE: Before printing, check printer settings by pressing [Clr] "5" in the Sub-function "F2" (Alt F6); change printed line width to 130; change total lines per page to 51; change printed lines per page to 45.)

11. Press "F3" (Alt F10) to save the record and to return to the Main Menu
12. Press "F3" (Alt F10) to exit program

PERSONNEL RECORDS MANAGEMENT UNIT III



JOB SHEET #3 — CREATE A SPREADSHEET

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)
3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the spreadsheet" and press [Return]
5. Select "Make a new file from scratch" and press [Return]
6. Name the file "June Payroll"
7. Starting with row 1, column A, label the columns as follows: EMP. NO., NAME, REG. PAY, O.T. HRS., O.T. RATE, O.T. PAY, GROSS, FED. TAX, FICA, TOTAL DED., AND NET PAY

(NOTE: Press [Open Apple] and "I", select row and press [Return], select label format and press [Return]; select center and press [Return].)

8. Move the cursor to the beginning of row 3 and enter the following employee payroll data:

(NOTE: All numbers meant as labels need to be preceded by ".")

JOB SHEET #3

Employee No.: 231
 Name: Adams
 Reg. Pay: 800
 O.T. Hrs.: 12
 O.T. Rate: 4
 Overtime: Formula +D3*E3
 Gross: Formula +C3+F3
 Fed. Tax: 123
 FICA: Formula +G3*.0715
 Total Ded.: Formula +H3+I3
 Net Pay: Formula +G3-J3

Employee No.: 232
 Name: Baker
 Reg. Pay: 900
 O.T. Hrs.: 9
 O.T. Rate: 12
 Overtime: (Copy formula from F3)
 Gross: (Copy formula from G3)
 Fed. Tax: 149
 FICA: (Copy formula from I3)
 Total Ded.: (Copy formula from J3)
 Net Pay: (Copy formula from K3)

Employee No.: 233
 Name: Carson
 Reg. Pay: 1234
 O.T. Hrs.: 10
 O.T. Rate: 3.90
 Overtime: (Copy formula)
 Gross: (Copy formula)
 Fed. Tax: 231
 FICA: (Copy formula)
 Total Ded.: (Copy formula)
 Net Pay: (Copy formula)

9. Add a label TOTALS in row 7, column A; in row 7, column C, enter the formula @SUM(C3.C5); copy formula to subsequent columns in Row 7

(NOTE: Since a total for O.T. Rate is irrelevant, erase the total for column E; perform the routines necessary to express columns — Reg. Pay, O.T. Rate, Overtime, Gross, Fed. Tax, FICA, Total Ded., and Net Pay, as fixed values with 2 decimals.)

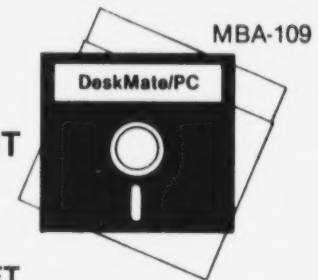
10. Press [Open Apple] and "o"; change characters per inch to 12; press [Esc]
11. Move cursor to label Emp. No. and press [Open Apple] and "p"; select the option to print columns and press [Return]; use cursor moves to highlight columns A-G, and press [Return]

JOB SHEET #3

12. Indicate where you want to print the payroll by moving the cursor to the type of printer you have and pressing [Return]
13. Press [Return] after typing or not typing the date
14. Press [Return] to default for one copy of the payroll
15. Press [Return] to print the report
16. Move cursor to label Fed. Tax and press [Open Apple] and "p"; select the option to print columns and press [Return]; use cursor moves to highlight columns H-K and press [Return]
17. Indicate where you want to print the payroll by moving the cursor to the type of printer you have and pressing [Return]
18. Press [Return] after typing or not typing the date
19. Press [Return] to default for one copy of the payroll
20. Press [Return] to print the report
21. Press [Esc] several times until you see the Main Menu
22. Viewing the Main Menu, select "Quit" and press [Return]; move cursor once with right arrow key to indicate "yes" you want to quit and then press [Return]

PERSONNEL RECORDS MANAGEMENT UNIT III

JOB SHEET #3 — CREATE A SPREADSHEET



A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "JunePay" and press [ENTER]
5. Label the columns as follows: R1C1 — EMPLOYEE NO., R1C3 — NAME, R1C4 — REG. PAY, R1C5 — O.T. HRS., R1C6 — O.T. RATE, R1C7 — O.T. PAY, R1C8 — GROSS, R1C9 — FED. TAX, R1C10 — FICA, R1C11 — TOTAL DED., and R1C12 — NET PAY

(NOTE: EMPLOYEE NO. requires two columns.)

JOB SHEET #3

6. Move the marker to R3C1 and enter the following employee data:

Employee No.: 231

Name: Adams

Reg. Pay: 800

O.T. Hrs.: 12

O.T. Rate: 4

O.T. Pay:

(NOTE: Press [Clr] "6" (F7) to copy formula; select rows 3-5; press [Clr] "2" (F3) and enter the formula — $C5 \times C6$ and press [ENTER]; press [Clr] "1" (F2) to initiate calculations.)

Gross:

(NOTE: Press [Clr] "6" (F7) to copy formula; select rows 3-5; press [Clr] "2" (F3) and enter the formula — $(C4 + C7)$ and press [ENTER]; press [Clr] "1" (F2) to initiate calculations.)

Fed. Tax: 123

FICA:

(NOTE: Press [Clr] "6" (F7) to copy formula; select rows 3-5; press [Clr] "2" (F3) and enter the formula — $C8 \times .0715$ and press [ENTER]; press [Clr] "1" (F2) to initiate calculations.)

Total Ded.:

(NOTE: Press [Clr] "6" (F7) to copy formula; select rows 3-5; press [Clr] "2" (F3) and enter the formula — $SUM(C9)$ and press [ENTER]; press [Clr] "1" (F2) to initiate calculations.)

Net Pay:

(NOTE: Press [Clr] "6" (F7) to copy formula; select rows 3-5; press [Clr] "2" (F3) and enter the formula — $C8 - C11$ and press [ENTER]; press [Clr] "1" (F2) to initiate calculations.)

Employee No.: 232

Name: Baker

Reg. Pay: 900

O.T. Hrs.: 9

O.T. Rate: 12

O.T.: (NOTE: Press [Clr] "1" (F2).)

Gross:

Fed. Tax: 149

FICA:

Total Ded.:

Net Pay:

JOB SHEET #3

Employee No.: 233
Name: Carson
Reg. Pay: 1234
O.T. Hrs.: 10
O.T. Rate: 3.90
O.T.:
Gross:
Fed. Tax: 231
FICA:
Total Ded.:
Net Pay:

7. In R7C1 type the label TOTALS; move the marker to R7C4 and press [Clr] "6" (F7); select through column 12; press [Clr] "2" (F3) and enter the formula SUM(R3) and press [ENTER]; press [Clr] "1" (F2) to initiate calculations
8. Move the marker to the first Employee No.; press [Clr] "4" (F5) and select "i" for integer and repeat for O.T. Hrs. column

(NOTE: Since the total for the O.T. Rate column is irrelevant, move the cursor to R7C6, press [Clr] "8" (F9) and press [ENTER].)
9. Select all rows and columns for printing; press [Clr] "p" (Ctrl PrtSc) to print

(NOTE: Before printing, check printer settings; change printed line width to 130; change total lines per page to 51; change printed lines per page to 45.)
10. Press "F3" (Alt F10) to save the record and to return to the Main Menu
11. Press "F3" (Alt F10) to exit program

PERSONNEL RECORDS MANAGEMENT UNIT III

ANSWERS TO JOB SHEETS

Job Sheet #1

The student's screen should have the following information:

File: Payroll

NAME	REG. PAY	O.T.	GROSS	FED. TAX
Fellows	597.40	0.00	597.40	137.77
Jacobs	1181.44	0.00	1181.44	102.51
Mason	1194.80	0.00	1194.80	78.80
Peters	2900.00	0.00	2900.00	457.76
Roberts	783.84	0.00	783.84	43.74
Olson	1450.00	0.00	1450.00	119.30
Trenton	1003.40	0.00	1003.40	210.45
Vickers	400.00	0.00	400.00	26.02
Totals	9510.88	0.00	9510.88	1176.35

Page 1

F.I.C.A.	HOSP.	OTHER	TOTAL DED.	NET PAY
42.71	25.00	25.00	230.48	366.92
84.47	56.00	470.00	712.98	468.46
85.43	66.00	560.00	790.23	404.57
207.35	32.00	870.00	1567.11	1332.89
56.04	56.00	30.00	185.78	598.06
103.67	66.00	0.00	288.97	1161.02
71.74	25.00	45.00	352.19	651.21
28.60	32.00	15.00	101.62	298.38
Totals 680.01	358.00	2015.00	4229.37	5281.51

ANSWERS TO JOB SHEETS

Job Sheet #2

For AppleWorks, the student's screen should have the following information:

(NOTE: Users of DeskMate are asked to print the payroll.)

File: Payroll

NAME	REG. PAY	O.T. RATE	O.T. HRS.	O.T.	GROSS
Fellows	597.40	3.25	6	19.50	616.90
Jacobs	1181.44	4.50	5	22.50	1203.94
Mason	1194.80	6.50	2	13.00	1207.80
Peters	2900.00	7.50	10	75.00	2975.00
Roberts	783.84	6.25	8	50.00	833.84
Olson	1450.00	3.25	9	29.25	1479.25
Trenton	1003.40	4.50	2	9.00	1012.40
Vickers	400.00	6.50	5	32.50	432.50
Totals	9510.88		47	250.75	9761.63

File: Payroll

Page 1

FED. TAX	F.I.C.A.	HOSP.	OTHER	TOT. DED.	NET PAY
137.77	44.11	25.00	25.00	231.88	385.02
102.51	86.08	56.00	470.00	714.59	489.35
78.80	86.36	66.00	560.00	791.16	416.64
457.76	212.71	32.00	870.00	1572.47	1402.53
43.74	59.62	56.00	30.00	189.36	644.48
119.30	105.77	66.00	0.00	291.07	1188.18
210.45	72.39	25.00	45.00	352.84	659.56
26.02	30.92	32.00	15.00	103.94	328.56
1176.35	697.96	358.00	2015.00	4247.31	5514.32

ANSWERS TO JOB SHEETS

Job Sheet #3

File: June Payroll

Page 1

EMP. NO.	NAME	REG. PAY	O.T. HRS.	O.T. RATE	O.T. PAY	GROSS
231	Adams	800	12	4.00	48.00	848.00
232	Baker	900	9	12.00	108.00	1008.00
233	Carson	1234	10	3.90	39.00	1273.00
TOTALS		2934.00	31		195.00	3129.00

File: June Payroll

Page 1

FED. TAX	FICA	TOTAL DED.	NET PAY
123.00	60.63	183.63	664.37
149.00	72.07	221.07	786.93
231.00	91.02	322.02	950.98
503.00	223.72	726.72	2402.28

PERSONNEL RECORDS MANAGEMENT UNIT III

NAME _____

TEST

1. Match the terms on the right with their correct definitions.

(NOTE: Answers to questions a.-h. appear on this page.)

- | | | |
|---------|---|-------------------|
| _____a. | The cell whose contents are copied with the spreadsheet's copy feature; the source cell | 1. Coordinates |
| _____b. | A kind of spreadsheet value; mathematical representation combining pointers and functions that define a desired calculation | 2. Command line |
| _____c. | The cell to which information is copied with the spreadsheet's copy feature; the destination cell | 3. Function |
| _____d. | The location of a cell in a spreadsheet | 4. Copy-from cell |
| _____e. | A kind of spreadsheet value; a representation that stands for a calculation | 5. Entry marker |
| _____f. | Information in a spreadsheet that identifies information; a title | 6. Copy-to cell |
| _____g. | Prompt located beneath spreadsheet for entering commands | 7. Label |
| _____h. | The highlighted rectangular box indicating position of cursor/marker on a spreadsheet | 8. Formula |

TEST

(NOTE: Answers to questions i.-u. appear on this page.)

- | | | |
|---------|---|--------------------------------|
| _____i. | The copy-to cells in the spreadsheet | 9. Destination |
| _____j. | The process of copying formulas and/or data to another cell or cells | 10. Spreadsheet |
| _____k. | A kind of spreadsheet value; begins with a plus sign or a minus sign and points to the contents of another cell | 11. Pointers |
| _____l. | The prompt that tells the contents of a cell in a spreadsheet | 12. Replicate |
| _____m. | The intersection of a row and a column on a spreadsheet | 13. Non-numeric information |
| _____n. | A spreadsheet label having a numeric value of "0" | 14. Cell indicator/status line |
| _____o. | A grid of rows and columns in which text, numbers, and formulas can be stored, allowing complex or repetitive calculations to be defined in a simple, easily understood way | 15. Cell |
| _____p. | Type of compensation where an employee is allowed an advance on anticipated earnings | 16. Source |
| _____q. | The copy-from cells in the spreadsheet | 17. Values |
| _____r. | Type of compensation where an employee is paid for being on call | 18. Entry |
| _____s. | The information in a cell on a spreadsheet | 19. Entry line |
| _____t. | Numerical information in a spreadsheet, including numbers, formulas, and functions | 20. Draw pay |
| _____u. | The line where you type or edit information that goes in a spreadsheet cell | 21. Standby pay |

TEST

2. List three types of compensation available to today's employee.
- a. _____
 - b. _____
 - c. _____
3. Select from the following list payroll deductions by placing an "X" in the blanks preceding the correct deductions.
- ____a. Luxury tax
 - ____b. F.I.C.A. tax
 - ____c. Property tax
 - ____d. Federal unemployment tax
 - ____e. State income tax
 - ____f. City income tax
 - ____g. Federal income tax
 - ____h. Inheritance tax
 - ____i. Savings bonds

TEST

4. Select from the following list fringe benefits that employers typically offer by placing an "X" in the blanks preceding the correct benefits.
- _____ a. Life insurance
 - _____ b. Veterinary insurance
 - _____ c. Transportation to and from work
 - _____ d. Paid sick leave
 - _____ e. Military service leave
 - _____ f. Paid leave for personal business
 - _____ g. Jury duty pay
 - _____ h. Hair care allowance
 - _____ i. Paid holiday leave
 - _____ j. Supplemental unemployment benefits
5. Complete the following list of statements concerning the procedure for creating a new spreadsheet by inserting the word(s) which best completes each statement.
- a. Read _____ of integrated software
 - b. If not already formatted, format data disk as directed
 - c. _____ program according to instructions given in the documentation
 - d. Insert data disk in appropriate drive
 - e. Select the option to make a new file for spreadsheet from scratch
 - f. _____ the file
 - g. Label the columns and/or _____
 - h. Enter _____ for each label
 - i. Use _____ where applicable
 - j. Format the layout
 - k. _____

TEST

(NOTE: If the following activities have not been accomplished prior to the test, ask your instructor when they should be completed.)

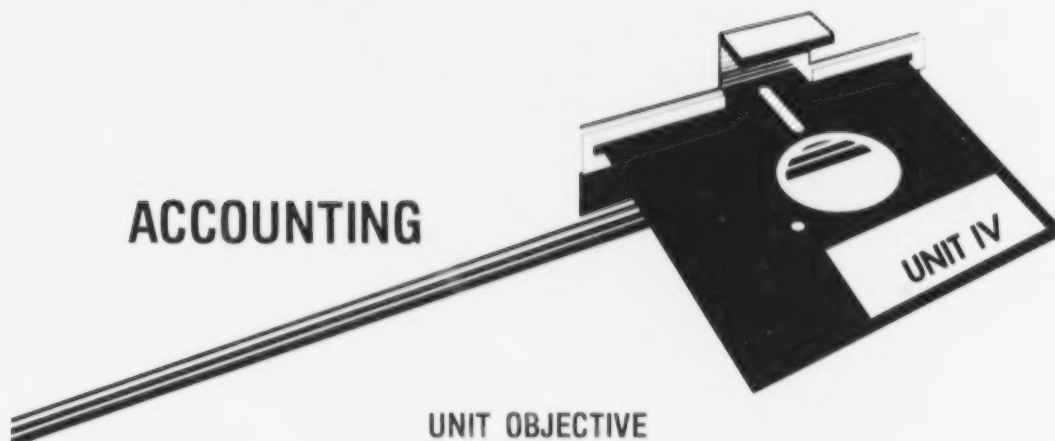
6. Distinguish between and calculate types of compensation. (Assignment Sheet #1)
7. Calculate gross and net pay. (Assignment Sheet #2)
8. Calculate taxes. (Assignment Sheet #3)
9. Investigate the methods used for scheduling employees. (Assignment Sheet #4)
10. Demonstrate the ability to use an integrated software package with spreadsheet/worksheet capabilities to:
 - a. Enter and maintain employee records. (Job Sheet #1)
 - b. Compute overtime. (Job Sheet #2)
 - c. Create a spreadsheet. (Job Sheet #3)

PERSONNEL RECORDS MANAGEMENT UNIT III

ANSWERS TO TEST

1.

a.	4	n.	13
b.	8	o.	10
c.	6	p.	20
d.	1	q.	16
e.	3	r.	21
f.	7	s.	18
g.	2	t.	17
h.	5	u.	19
i.	9		
j.	12		
k.	11		
l.	14		
m.	15		
2. Any three of the following:
 - a. Monthly or yearly salary
 - b. Commission
 - c. Weekly, daily, or hourly wage
 - d. Piecework
 - e. Other
3. b, d, e, f, g, i
4. a, d, e, f, g, i, j
5.
 - a. Documentation
 - c. Boot
 - f. Name
 - g. Rows
 - h. Characters
 - i. Formulas
 - k. Print
- 6-9. Evaluated to the satisfaction of the instructor
10. Performance skills evaluated to the satisfaction of the instructor



After completion of this unit, the student should be able to distinguish between single-entry and double-entry accounting systems, utilize various journals, and use an integrated software package with data base and spreadsheet capabilities to enter general journal entries, and to compute accounts payable and receivable. Competencies will be demonstrated by correctly performing the procedures outlined in the assignment and job sheets and by scoring a minimum of 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms related to accounting with their correct definitions.
2. List the two purposes of accounting.
3. Select benefits of a sound accounting system.
4. List the four main functions of accounting.
5. Arrange in order the steps in the accounting cycle.
6. List types of accounting journals.
7. Select parts of an accounting journal.
8. Select typical source documents.
9. Select true statements concerning characteristics of single-entry and double-entry accounting systems.
10. Match types of accounting journals with their transactions. (Assignment Sheet #1)

OBJECTIVE SHEET

11. Demonstrate the ability to use an integrated software package with data base and spreadsheet capabilities to:
 - a. Enter general journal entries. (Job Sheet #1)
 - b. Compute accounts receivable. (Job Sheet #2)
 - c. Compute accounts payable. (Job Sheet #3)

ACCOUNTING UNIT IV

SUGGESTED ACTIVITIES

- A. Obtain additional materials and/or invite resource people to class to supplement/reinforce information provided in this unit of instruction.
- B. As prior knowledge of accounting is needed, review materials in this unit and determine how much information will need to be presented to the students.
- C. Learn the routines of the integrated software package and become familiar with the material on the data diskette included in this publication.
- D. Make transparencies from the transparency masters included with this unit.
- E. Adapt job sheets for use with a dedicated software package.
(NOTE: Activities A-E should be completed prior to the teaching of this unit.)
- F. Provide students with objective sheet.
- G. Discuss unit and specific objectives.
- H. Provide students with information and assignment sheets.
- I. Discuss information and assignment sheets.
(NOTE: Use the transparencies to enhance the information as needed.)
- J. For users of Apple computers with two disk drives, have students make Drive 2 their current drive. This can be done by (1) selecting other activities at Main Menu, (2) changing current disk drive, and (3) selecting Drive 2. The students can then press [Esc] to Main Menu and proceed with job sheets.
- K. Have the students configure the printers and select 12-pitch.
- L. Provide students with job sheets.
- M. Discuss and demonstrate the procedures outlined in the job sheets.
- N. Integrate the following activities throughout the teaching of this unit:
 - 1. Have the accounting teacher demonstrate automated accounting software and how it differs from the manual systems — automatic posting, statement preparations, and so on.
 - 2. If a school store is in operation in your school, have the class set up the books for it.
 - 3. Have either a public accountant or a certified public accountant address their career experiences and their experiences in setting up the books for businesses.
 - 4. Discuss the relationship of accounting to the total business operation.
 - 5. Discuss the accounting cycle and the various journals and source documents associated with accounting.

SUGGESTED ACTIVITIES

6. Discuss the differences between single-entry and double-entry accounting systems.
7. Discuss career opportunities in accounting.

(NOTE: Refer to the glossary of career titles provided in the introductory material for this publication.)

8. Meet individually with students to evaluate their progress through this unit of instruction, and indicate to them possible areas of improvement.
- O. Give test.
 - P. Evaluate test.
 - Q. Reteach if necessary.

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- A. Objective sheet
- B. Suggested activities
- C. Information sheet
- D. Transparency masters
 1. TM 1 — Account Payable
 2. TM 2 — Account Receivable
 3. TM 3 — The Accounting Cycle
 4. TM 4 — Parts of an Accounting Journal
 5. TM 5 — Typical Source Documents Used in Accounting
 6. TM 6 — Typical Source Documents Used in Accounting (Continued)
- E. Assignment Sheet #1 — Match Types of Accounting Journals with Their Transactions
- F. Answers to Assignment Sheet #1
- G. Job sheets
 1. Job Sheet #1 — Enter General Journal Entries
 2. Job Sheet #2 — Compute Accounts Receivable
 3. Job Sheet #3 — Compute Accounts Payable
- H. Answers to job sheets
- I. Test
- J. Answers to test

REFERENCES USED IN DEVELOPING THIS UNIT

(NOTE: The following is a list of references used in completing this unit. These publications would make excellent supplemental materials for the classroom.)

- A. *AppleWorks Reference Manual*. Cupertino, California: Apple Computers, Incorporated, 1983.
- B. Baggett, Harry W., Jr. *Cosmic Micro Market*. Cincinnati, Ohio: South-Western Publishing Co., 1982.
- C. Boyer, Golda Naveua. *Mean Jeans Manufacturing Co.*, Cincinnati, Ohio: South-Western Publishing Co., 1983.
- D. *DeskMate Reference Manual*. Fort Worth, Texas: Tandy Corporation, 1985.
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- F. Morganstein, Melvin and Harriet Strongin. *Modern Retailing*. New York, New York: John Wiley & Sons, 1985.
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ACCOUNTING UNIT IV

INFORMATION SHEET

I. Terms and definitions

- A. Account — A device used to collect and summarize information
- B. Accounting — The process of recording, measuring, summarizing, analyzing, and interpreting financial information and communicating this information to various users
- C. Accounting cycle — All of the procedures performed during an accounting period including the analyzing and recording of transactions, posting, taking a trial balance, preparing a worksheet, preparing adjusting entries, preparing financial statements, closing the temporary accounts, and taking a post-closing trial balance
- D. Account payable — The account used for recording the liabilities a company has incurred for goods or services purchased on open account (Transparency 1)
- E. Account receivable — The account used for recording the right a company has to receive payment for sales made on open account (Transparency 2)
- F. Aging of accounts payable — A method of estimating the amount of the allowance for uncollectible accounts and bad debt expense; this method categorizes the individual accounts according to the period of time they have been outstanding
- G. Audit trail — The information which makes it possible for the accountant to trace each transaction back to its source document in order to determine that it was recorded properly
- H. Average collection period — The relationship of year-end receivables to an average day's sales; the approximate time it takes to collect a store's debt
- I. Assets — Things of monetary value that are owned by a business; i.e., land, building, stock, and cash
- J. Balance sheet — A statement of the financial position of a business at a designated time
- K. Cash discount — A reduction of price offered in return for prompt payment
- L. Credit — An entry recorded on the right-hand side of an account
- M. Debit — An entry recorded on the left-hand side of an account

INFORMATION SHEET

- N. Depreciation — The systematic and rational allocation of the cost of an asset over its useful life
- O. Double-entry accounting — A system of accounting where an equal number of debits and credits must be recorded in the accounts whenever any accounting transaction is recorded
- P. Electronic funds transfer (EFT) — A system for making deposits and withdrawals electronically, thereby eliminating most of the paper work involved in sales and banking transactions
- Q. Expense — The cost of goods and services exhausted by an entity in order to earn revenues
- R. EOM — (End-of-month) — A system in which the discount period starts at the end of the month in which the invoice is dated
- S. Journal — An accounting record where business transactions are recorded in chronological order; also known as the book of original entry
- T. Ledger — A collection of all of the accounts of a business; information contained in the journal is posted to it
- U. Liability — An obligation or debt of an entity owed to one of its creditors
- V. Net income — Revenues minus expenses equal net income (or net loss if revenues are less than expenses)
- W. Net worth (owner's equity) — The difference between the assets of a business and its liabilities
- X. Permanent accounts — Asset, liability, and owner's equity accounts (balance sheet accounts); these may also be called real accounts
- Y. Point-of-sale system (POS) — A specially designed cash register system that is connected electronically to a computer
- Z. Posting (PR) — The process of transferring the information contained in the journal to the ledger accounts
- AA. Purchase journal — A special journal used to record purchases of inventory on account; it may also include purchases of supplies on credit
- BB. Purchase order — An order usually written on a form for merchandise, equipment, supplies, or other goods which authorize the vendor to deliver the items listed at the prices specified
- CC. Sales journal — A special journal used to record sales of merchandise on account

INFORMATION SHEET

- DD. Single-entry accounting — A system of accounting where only a debit or a credit is recorded for each transaction
- EE. Source document — The document which is normally prepared when an accounting transaction occurs; this serves as the source of information for making journal entries
- FF. Special journal — A journal used to record routine transactions which occur frequently; the use of this journal simplifies the posting procedure
- GG. Temporary accounts — Revenue, expenses, and drawing accounts; these are closed to owner's equity at the end of an accounting period

II. Purposes of accounting

- A. To organize and analyze data relative to past operations and present status in order to derive insights that may be valuable in charting the future
- B. To calculate and explain the probable impact that alternative actions may have on profit

III. Benefits of a sound accounting system

- A. Internal benefits are basis for
 - 1. Sound decision making
Example: New project, product, or plant expansion
 - 2. Fiscal planning
Example: Budgeting, forecasting
 - 3. Long-range planning
Example: Exploring the possibility of expanding the business
- B. External benefits allow for accurate reporting to
 - 1. Government
Example: Estimating income tax due
 - 2. Stockholders
Example: Preparing a report for the annual stockholders' meeting
 - 3. Potential investors
Example: Trying to attract investment capital by showing profit
 - 4. Banks, etc. for borrowing capital
Example: Applying for a loan from a local banker

INFORMATION SHEET

IV. Major functions of accounting

- A. Recording the transaction
- B. Classifying the transaction
- C. Summarizing the data
- D. Interpreting the financial statement

V. Steps in the accounting cycle (Transparency 3)

- A. Transactions from information on source documents are recorded in a journal
- B. Journal entries are posted to a ledger
- C. Worksheet including a trial balance is prepared from the ledger
- D. Financial statements are prepared from the worksheet
- E. Closing entries are journalized from the worksheet
- F. Closing entries are posted to the general ledger, and accounts are balanced and ruled
- G. Post-closing trial balance of the ledger is taken

VI. Types of accounting journals

- A. General journal
- B. Cash payments journal
- C. Cash receipts journal
- D. Sales journal
- E. Purchase journal
- F. Cash receipt-sales journal

VII. Parts of an accounting journal (Transparency 4)

- A. Date
- B. Debit part
- C. Credit part
- D. Brief explanation of the source document

INFORMATION SHEET**VIII. Typical source documents (Transparencies 5 and 6)**

- A. Sales slip
- B. Purchase invoice
- C. Payroll time sheet (card)
- D. Bank deposit slip
- E. Check/check stub
- F. Other kinds of business paper

IX. Characteristics of single-entry and double-entry accounting systems

- A. Single-entry accounting system
 - 1. All transactions are entered in a single-entry memorandum style
 - 2. There is no system of checks and balances
- B. Double-entry accounting system
 - 1. Equal debits and credits are recorded for each transaction
 - 2. Debit entries must equal credit entries
 - 3. To increase an asset, debit the account
 - 4. To decrease an asset, credit the account
 - 5. To increase a liability, credit the account
 - 6. To decrease a liability, debit the account
 - 7. To increase owner's equity, credit the account
 - 8. To decrease owner's equity, debit the account

Account Payable

Transaction 1:

"Bought \$5,000 worth of inventory."

Source Document (invoice)



JOURNALIZING



General Journal (or special journal)



POSTING (to ledger accounts)



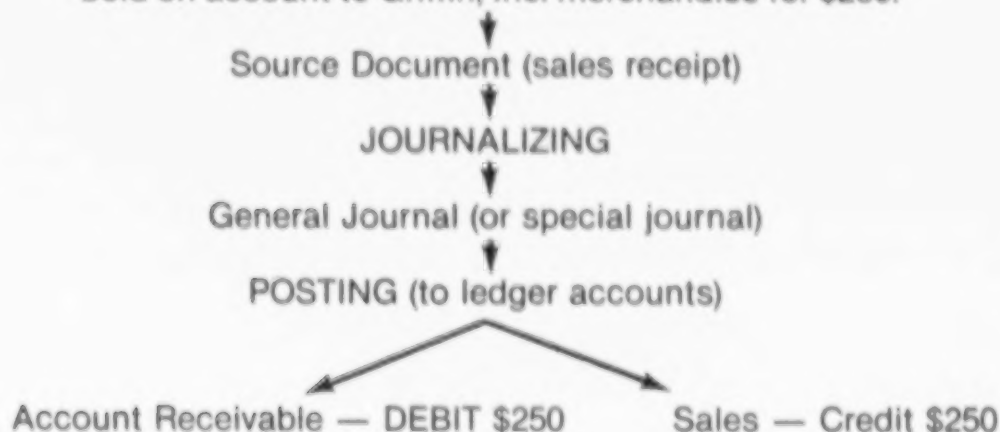
Purchase Journal
Debit \$5,000

Account Payable
Credit \$5,000

Account Receivable

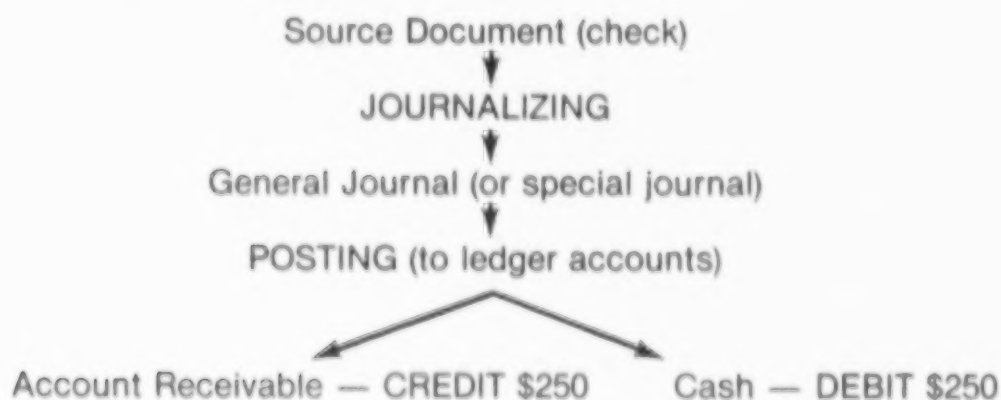
Transaction 1:

"Sold on account to Griffin, Inc. merchandise for \$250."

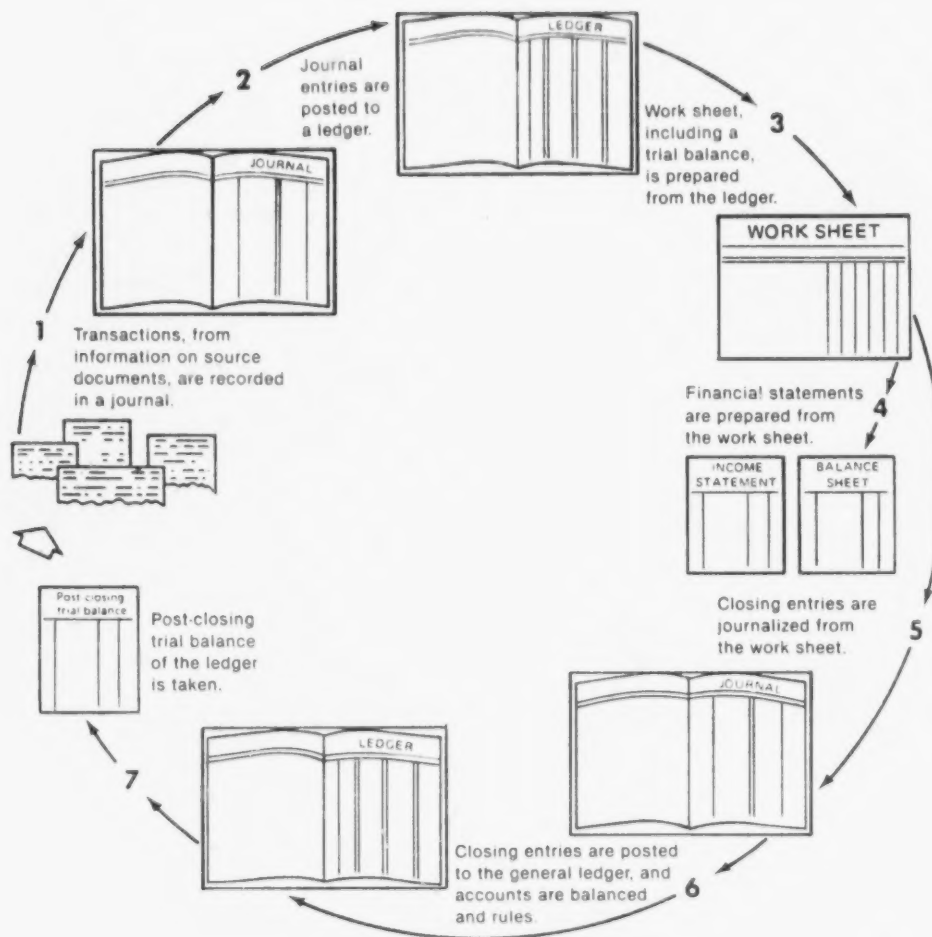


Transaction 2:

"Griffin, Inc. paid by check \$250 for merchandise."



The Accounting Cycle



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Parts of an Accounting Journal

		JOURNAL			Page 2
(A) Date		(B) Account Title and Explanation	Post Ref.	(C) Debit	(D) Credit
19- Nov.	30	Sales	401	3250.00	
		Income and Expense Summary	399		3250.00
		To close the income account			
	30	Income and Expense Summary	399	1560.00	
		Rent Expense	501		300.00
		Salaries Expense	502		1200.00
		Utilities Expense	503		60.00
		To close the expense account			
	30	Income and Expense Summary	399	1690.00	
		Roy Bell, Capital	301		1690.00
		To transfer net income			

A = Date

B = Brief explanation of the source document

C = Debit part

D = Credit part

Typical Source Documents Used in Accounting

ABC SALES COMPANY 301 First Street Stillwater, Oklahoma 74074						
Name <u>Jane Jones</u>					Date <u>October 10, 19--</u>	
Address <u>1101 State Lane</u>						
CLERK BH	CASH	C.O.D.	Charges	ON ACCT. ✓	RETD.	PAID OUT
QUAN	DESCRIPTION				PRICE	AMOUNT
	Received on account					75.00
					Subtotal	
					Total	75.00
All claims and returned good must be accompanied by this bill.						
No. 101			Rec'd by <u>B. Hill</u>			

Sales Slip

SOLD TO <u>ABC Sales Company</u> <u>301 First Street</u> <u>Stillwater, Oklahoma 74074</u>		PIERCE ELECTRONICS 26 Lloyd Lane Denton, Texas 76203		INVOICE NO. 0567	
SHIP TO <u>Same</u>				INVOICE DATE 12/8/-	
				TERMS 1/10,n/30	
Cust. Order No. PO-1106		Date 1/21/-	Shipped Via Truck	FOB Stillwater	No. of Cartons 2
QUANTITY SHIPPED	STOCK NO.	DESCRIPTION		UNIT PRICE	AMOUNT
12	27-P12	Sony AM/FM/Cassette port- able radio (12 transistors) with carrying case.		30.00	360.00

Purchase Invoice

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Typical Source Documents Used in Accounting

(Continued)

Name <u>Joe Brown</u> Employee No. <u>1</u>							
Week Ending _____							
Days	Regular				Overtime		Hours
	In	Out	In	Out	In	Out	
Thurs.	8:00	12:00	1:00	5:00			8
Fri.	7:58	12:00	12:59	5:00			8
Sat.							
Sun.							
Mon.	7:55	12:02	12:58	5:05	6:00	8:00	10
Tues.	8:05	12:01	12:59	5:01			8
Wed.	7:59	12:01	1:01	5:02	5:57	9:01	11
		Hours		Rate		Earnings	
		Regular		40		\$6.00 \$240	
		Overtime		5		\$9.00 \$45	
		Total Hours		45		Gross Earnings \$285	

Payroll Time Sheet
(card)

Deposited in STILLWATER NATIONAL BANK Stillwater, Oklahoma 74074		Dollars Cents
Date <u>February 1, 19--</u>	Currency	96 00
	Coin	27 84
	Checks	11 20
	(List separately).....	12 00
		25 00
		27 96
		200 00
Total		200 00

5 0 6 0 3 0 7	This deposit accepted under and subject to the provisions of the Uniform Commercial Code.
ACCOUNT NUMBER	

Bank Deposit Slip

No. <u>15</u> \$ <u>75.00</u>	No. <u>15</u> 2436 710
Date <u>Oct 10</u> 19 <u>—</u>	
To <u>ABC Sales Co.</u>	PAY <u>October 10</u> 19 <u>—</u>
For <u>on account</u>	TO THE ORDER OF <u>ABC Sales Company</u> \$ <u>75.00</u>
BALANCE <u>9,070.00</u>	seventy-five & 00/100 _____ DOLLARS
AMT DEPOSITED _____	
TOTAL _____	By <u>Jane Jones</u>
AMT THIS CHECK <u>75.00</u>	
BALANCE <u>8,995.00</u>	710-0436: 506-0307

Check/Check Stub

ACCOUNTING UNIT IV

ASSIGNMENT SHEET #1 — MATCH TYPES OF ACCOUNTING JOURNALS WITH THEIR TRANSACTIONS

Directions: Match the types of accounting journals listed below with their transactions by placing the corresponding numbers in the appropriate blanks.

(NOTE: The journals may be used more than once.)

1. General journal
2. Cash payments journal
3. Cash receipts journal
4. Sales journal
5. Purchase journal
6. Cash receipts — sales journal

Transactions

- ____ a. A sale is made to Griffin, Inc.
- ____ b. A payment of \$450 was made to sales tax payable
- ____ c. Cash payment recorded
- ____ d. Received cash payment for goods
- ____ e. Purchase of merchandise made on credit
- ____ f. Paid an employee \$235 for a week's wage
- ____ g. Payment of \$50 cash for services rendered

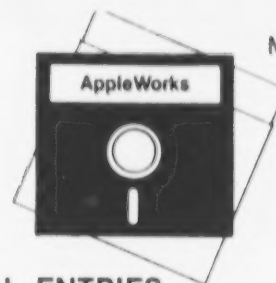
ACCOUNTING UNIT IV

ANSWERS TO ASSIGNMENT SHEET #1

Assignment Sheet #1

- A. 4
- B. 2
- C. 2
- D. 3
- E. 5
- F. 2
- G. 2

ACCOUNTING UNIT IV



JOB SHEET #1 — ENTER GENERAL JOURNAL ENTRIES

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Select "General Ledger" file and press [Return]
6. Viewing the data base, enter the transactions given on the next page

JOB SHEET #1

Transactions

Date	Firm	Act #	Description
Feb 3	1st National Bank	1021	Sold on account 3 boxes of #5A1A01 file folders @ \$8.34 each. Ticket 301. Debit A/R; Credit Sales
Feb 3	MAVCC	1010	Sold on account four dozen #1A3B07 purple markers @ \$.19 each. Ticket 411. Debit A/R; Credit Sales
Feb 3	Acme	2001	Received from Acme 24 boxes of envelopes #6A8B01 @ \$5.10 each. Invoice #AM13857. Terms 1/10-n/30. Debit Purchases; Credit A/P
Feb 4	MAVCC	1010	Sold on account one box of #5A1A01 file folders @ \$8.34 each. Ticket 418. Debit A/R; Credit Sales
Feb 5	Wizard Print	1045	Sold on account typewriter ribbons #2A9F03. Three at \$1.15. Ticket 489. Debit A/R; Credit Sales
Feb 5	Griffin, Inc.	2023	Received 10 boxes of index guides #4A3B08 at \$6.10 per box. Invoice 02-05-97. Terms n/30. Debit Purchases; Credit A/P
Feb 6	Acme	2010	Received 24 typewriter ribbons #2A9F03 at \$1.15 each. Invoice AM14899. Terms 1/10-n/30. Debit Purchases; Credit A/P
Feb 8	1st National Bank	1021	Sold on account 10 reams of #7A2B04 bond paper at \$6.16 each. Ticket 533. Debit A/R; Credit Sales
Feb 8	Wizard Print	1045	Sold on account desk tray #3A8001 for \$2.36. Purchased 6. Ticket 537. Debit A/R; Credit Sales
Feb 9	MAVCC	1010	Sold on account 5 reams of paper #7A2B04 @ 6.16 each. Ticket 538. Debit A/R; Credit Sales
Feb 12	Quick Service	2031	Received 250 reams of bond paper #7A2B04 at \$3.08 each. Invoice 02-105. Terms 1/15-n/30. Debit Purchases; Credit A/P
Feb 13	Griffin, Inc.	2023	Received 20 boxes of index guides #4A3B08 at \$6.10 per box. Invoice 02-13-34. Terms n/30. Debit Purchases; Credit A/P
Feb 15	Wizard Print	1045	Sold on account 10 reams of bond paper #7A2B04 @ \$3.08 each. Ticket 613. Debit A/R; Credit Sales
Feb 16	Acme	2010	Received 48 boxes of #6A8B01 envelopes @ \$5.10 each. Invoice AM-23112. Terms 1/10-n/30. Debit Purchases; Credit A/P

JOB SHEET #1

7. When the last transaction has been entered, press [Open Apple] and "z" to view the multiple records screen
8. Press [Open Apple] and "p"
9. Select "Get a report format" and press [Return]
10. Select "General Ledger" and press [Return]
11. Press [Open Apple] and "o"; make sure platen width is set at 11 inches and the number of characters per inch is 12; press [Esc]
12. Press [Open Apple] and "p"

(NOTE: Your Debits and Credits column totals should equal each other; if they do not, recheck your entries.)

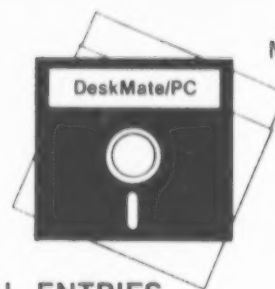
13. Indicate where you want to print the ledger by moving the cursor to the type of printer you have and pressing [Return]
14. Press [Return] after typing or not typing the date
15. Press [Return] to default for one copy of the list
16. Press [Return] to print

(NOTE: One page of 8 1/2" x 11" paper — turned sideways — will be needed to print the ledger.)

17. Press [Esc] several times until you view the Main Menu
18. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]
19. Have your instructor check your work before proceeding to Job Sheet #2

(NOTE: Job Sheets #2 and #3 require the data from Job Sheet #1.)

ACCOUNTING UNIT IV



JOB SHEET #1 — ENTER GENERAL JOURNAL ENTRIES

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "Ledger" file under the Filer heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Viewing the data base, enter the transactions given on the next page

(NOTE: Press [Clr] "9" (F10) to add a new record; to calculate quantity times price, press "F2" for the Subfunctions menu; select [Clr] "2" (Alt F2) for calculate; enter multiplication; enter the price and press [ENTER]; the answer will then appear; press "F3" (Alt F10) to continue with current application.)

JOB SHEET #1

Transactions

Date	Firm	Act #	Description
Feb 03	1st National Bank	1021	Sold on account 3 boxes of #5A1A01 file folders @ \$8.34 each. Ticket 301. Debit A/R; Credit Sales
Feb 03	MAVCC	1010	Sold on account four dozen #1A3B07 purple markers @ \$.19 each. Ticket 411. Debit A/R; Credit Sales
Feb 03	Acme	2001	Received from Acme 24 boxes of envelopes #6A8B01 @ \$5.10 each. Invoice AM-13857. Terms 1/10-n/30. Debit Purchases; Credit A/P
Feb 04	MAVCC	1010	Sold on account one box of #5A1A01 file folders @ \$8.34 each. Ticket 418. Debit A/R; Credit Sales
Feb 05	Wizard Print	1045	Sold on account typewriter ribbons #2A9F03. Three at \$1.15. Ticket 489. Debit A/R; Credit Sales
Feb 05	Griffin, Inc.	2023	Received 10 boxes of index guides #4A3B08 at \$6.10 per box. Invoice 02-05-97. Terms n/30. Debit Purchases; Credit A/P
Feb 06	Acme	2010	Received 24 typewriter ribbons #2A9F03 at \$1.15 each. Invoice AM14899. Terms 1/10-n/30. Debit Purchases; Credit A/P
Feb 08	1st National Bank	1021	Sold on account 10 reams of #7A2B04 bond paper at \$6.16 each. Ticket 533. Debit A/R; Credit Sales
Feb 08	Wizard Print	1045	Sold on account desk tray #3A8001 for \$2.36. Purchased 6. Ticket 537. Debit A/R; Credit Sales
Feb 09	MAVCC	1010	Sold on account 5 reams of paper #7A2B04 @ 6.16 each. Ticket 538. Debit A/R; Credit Sales
Feb 12	Quick Service	2031	Received 250 reams of bond paper #7A2B04 at \$3.08 each. Invoice 02-105. Terms 1/15-n/30. Debit Purchases; Credit A/P
Feb 13	Griffin, Inc.	2023	Received 20 boxes of index guides #4A3B08 at \$6.10 per box. Invoice 02-13-34. Terms n/30. Debit Purchases; Credit A/P
Feb 15	Wizard Print	1045	Sold on account 10 reams of bond paper #7A2B04 @ \$3.08 each. Ticket 613. Debit A/R; Credit Sales
Feb 16	Acme	2010	Received 48 boxes of #6A8B01 envelopes @ \$5.10 each. Invoice AM-23112. Terms 1/10-n/30. Debit Purchases; Credit A/P

JOB SHEET #1

5. Press [Clr] "2" (F3) to display records; check printer setting by pressing [Clr] "5" in the Subfunction menu (Alt F6); change left margin to 0; change printed line width to 120; change total lines per page to 51; change printed lines per page to 45

(NOTE: Your Debits and Credits column totals should equal each other; if they do not, recheck your entries before you print the ledger.)

6. Press [Clr] "3" (F4) to print the ledger

(NOTE: One page of 8½" x 11" paper — turned sideways — will be needed to print the ledger.)

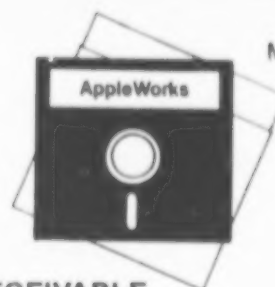
7. Press "F3" (Alt F10) to save the record and to return to the Main Menu

8. Press "F3" (Alt F10) to exit the program

9. Have your instructor check your work before proceeding to the Job Sheet #2

(NOTE: Job Sheets #2 and #3 require the data from Job Sheet #1.)

ACCOUNTING UNIT IV



JOB SHEET #2 — COMPUTE ACCOUNTS RECEIVABLE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Select "Accounts Rec." file and press [Return]
6. Viewing the first account, set up two more accounts following the same format. The "Balance" column will have a formula entered into it. The formula for the first entry's balance would be $F(\text{row number}) - G(\text{row number})$; the formula for the subsequent entries would be $H(\text{previous row number}) + F(\text{row number}) - G(\text{row number})$.

(NOTE: To create two more accounts, use [Open Apple] and "c"; copy A21-H21 through H30 to A32-H32 through H45 and to A47-H47 through H59

7. After you have created two ledger account forms, enter the customer information listed below into them and the example

(NOTE: To move the cursor to a specific cell on the spreadsheet, press [Open Apple] and "f." Select "Coordinates" and enter the cell location desired — Example A22.)

JOB SHEET #2

Name: 1st National Bank
Address: 101 Commercial Street
Account Number: 1021
Terms: 30 days

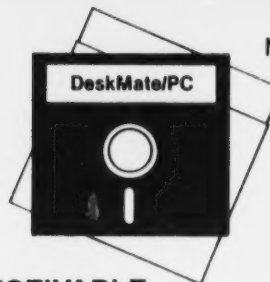
Name: MAVCC
Address: 1500 West 7th Street
Account Number: 1010
Terms: 30 days

Name: Wizard Print
Address: Griffin Bldg, #205
Account Number: 1045
Terms: 60 days

8. Post the entries of the transactions in Job Sheet #1 to the appropriate A/R accounts and to the Sales Ledger

(NOTE: The debit of the transaction should be entered first; therefore the transaction should be posted to the appropriate A/R account first and then to the Sales Ledger.)
9. Press [Open Apple] and "o"; change characters per inch to 12; press [Esc]
10. Press [Open Apple] and "p"; select "All" and press [Return]
11. Indicate where you want to print the list by moving the cursor to the type of printer you have and pressing [Return]
12. Press [Return] after typing or not typing the date
13. Press [Return] to default for one copy of the list
14. Press [Return] to print the accounts and ledger
15. Press [Esc] several times until you view the Main Menu
16. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" and press [Return]
17. Have your instructor check your work before proceeding to Job Sheet #3

ACCOUNTING UNIT IV



JOB SHEET #2 — COMPUTE ACCOUNTS RECEIVABLE

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "ACTR" file under the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Viewing the first account, set up two more accounts following the same format.

(NOTE: To move the cursor to a specific cell on the worksheet, press [Clr] "0" (F1); specify string or RxxCyy.)

5. After you have created two ledger account forms, enter the following customer information into them and the example.

(NOTE: Enter the text mode by pressing [Clr] "3" (F4); press "Break" (Alt F10) to exit the text mode.)

JOB SHEET #2

Name: 1st National Bank
Address: 101 Commercial Street
Account Number: 1021
Terms: 30 days

Name: MAVCC
Address: 1500 West 7th Street
Account Number: 1010
Terms: 30 days

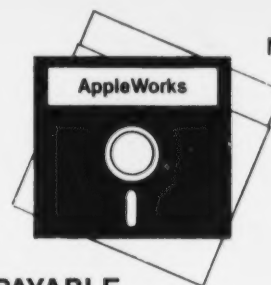
Name: Wizard Print
Address: Griffin Bldg., #205
Account Number: 1045
Terms: 60 days

6. Post the entries of the transactions in Job Sheet #1 to the appropriate A/R accounts and to the Sales Ledger

(NOTE: The debit of the transaction should be entered first; therefore the transaction should be posted to the appropriate A/R account first and then to the Sales Ledger; when posting to the A/R account, enter a "0" in the Credit column to aid in calculation.)
7. Press [Clr] "6" (F7) to select cells

(NOTE: Before printing, check printer settings in the Subfunction menu (Alt F6); change left margin to 5; change printed line width to 79; change total lines per page to 66; change printed lines per page to 60.)
8. Highlight the columns and rows of the Sales Ledger
9. Press [Clr] "p" (Ctrl PrtSc) to print
10. Press [Clr] "6" (F7) to select cells
11. Highlight the columns and rows of the three A/R accounts
12. Press [Clr] "p" (Ctrl PrtSc) to print the accounts
13. Press "F3" (Alt F10) to save the record and to return to the Main Menu
14. Press "F3" (Alt F10) to exit the program
15. Have your instructor check your work before proceeding to Job Sheet #3.

ACCOUNTING UNIT IV



JOB SHEET #3 — COMPUTE ACCOUNTS PAYABLE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Select "Accounts Pay." file and press [Return]
6. Viewing the first account, set up two more accounts following the same format
7. After you have created two ledger account forms, enter the customer information listed below into them and the example

Name: Acme
Address: 13501 Industrial Drive
Account Number: 2010
Terms: 1/10-n/30

JOB SHEET #3

Name: Griffin, Inc.
 Address: 1305 Windsor
 Account Number: 2023
 Terms: n/30

Name: Quick Service
 Address: Avenue C, Bldg. 1338
 Account Number: 2031
 Terms: 1/15-n/30

8. Post the entries of the transactions in Job Sheet #1 to the appropriate A/P account and to the Purchase Journal; 1
 (NOTE: The debit of the transaction should be entered first; therefore the transaction should be posted to the Purchase Journal first and then to the A/P account.)
9. Move cursor to Amount column of Purchase Journal; press [Open Apple] and "l"; format values for fixed and 2 decimal places; do the same for the credit amount, in the A/P accounts except use dollars format
10. Press [Open Apple] and "o"; change platen width to 11 inches and characters per inch to 12; press [Esc]
 (NOTE: One 8 1/2" x 11" sheet of paper, turned sideways, will be needed to print the accounts.)
11. Move the cursor to the beginning of the first A/P account, press [Open Apple] and "p"; select "Block" and press [Return]
12. Highlight the columns and rows of the three A/P accounts and press [Return]
13. Indicate where you want to print the data by moving the cursor to the type of printer you have and pressing [Return]
14. Press [Return] after typing or not typing the date
15. Press [Return] to default for one copy of the list
16. Press [Return] to print the data
17. Repeat Steps 11-16 except move the cursor and highlight the Purchase Journal
 (NOTE: Change platen width to 8.5.)
18. Press [Esc] several times until you view the Main Menu
19. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" and press [Return]
20. Have your instructor check your work

ACCOUNTING UNIT IV



JOB SHEET #3 — COMPUTE ACCOUNTS PAYABLE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "ACTP" file under the Worksheet heading and press [ENTER]

(NOTE: If using a "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Viewing the first account, set up two more accounts following the same format

(NOTE: To move the cursor to a specific cell on the worksheet, press [Clr] "0" (F1); specify string or RxxCyy.)

5. After you have created two ledger account forms, enter the customer information listed below and on the next page into them and the example.

(NOTE: Enter the text mode by pressing [Clr] "3" (F4); press "Break" (Alt F10) to exit the text mode.)

Name: Acme
Address: 13501 Industrial Drive
Account Number: 2010
Terms: 1/10-n/30

JOB SHEET #3

Name: Griffin, Inc.
Address: 1305 Windsor
Account Number: 2023
Terms: n/30

Name: Quick Service
Address: Avenue C, Bldg. 1338
Account Number: 2031
Terms: 1/15-n/30

6. Post the entries of the transactions in Job Sheet #1 to the appropriate A/P account and to the Purchase Journal

(NOTE: The debit of the transaction should be entered first; therefore the transaction should be posted to the Purchases Journal first and then to the A/P account.)
7. Press [Clr] "6" (F7) to select cells

(NOTE: Before printing, check printer settings in the Subfunction menu (Alt F6); change left margin to 5; change printed line width to 79; change total lines per page to 66; change printed lines per page to 60.)
8. Highlight the columns and rows of the Purchase Journal
9. Press [Clr] "p" (Ctrl PrtSc)
10. Press [Clr] "6" (F7) to select cells
11. Highlight the columns and rows of the three A/P accounts
12. Press [Clr] "p" (Ctrl PrtSc) to print the accounts
13. Press "F3" (Alt F10) to save the record and to return to the Main Menu
14. Press "F3" (Alt F10) to save the record and to return to the Main Menu
15. Have your instructor check your work

ACCOUNTING UNIT IV

ANSWERS TO JOB SHEETS

Job Sheet #1

(NOTE: The amount columns will not have a total on DeskMate.)

File: General Ledger

Report: General Ledger

DATE	ACCOUNT DEBIT	ACCOUNT CRE	DESCRIPTION	PR	AMOUNT DEB	AMOUNT CRE
Feb 03	A/R 1st National	Sales	3 bxs file folders		25.02	25.02
Feb 03	A/R MAVCC	Sales	48 purple markers		9.12	9.12
Feb 03	Purchases	A/P Acme	24 bxs of envelope		122.40	122.40
Feb 04	A/R MAVCC	Sales	1 bx file folders		8.34	8.34
Feb 05	A/R Wizard Print	Sales	3 typewriter ribbo		3.45	3.45
Feb 05	Purchases	A/P Griffin	10 bxs index guide		61.00	61.00
Feb 06	Purchases	A/P Acme	24 typewriter ribb		27.60	27.60
Feb 08	A/R 1st National	Sales	10 rms bond paper		61.60	61.60
Feb 08	A/R Wizard Print	Sales	6 desk trays		14.16	14.16
Feb 09	A/R MAVCC	Sales	5 rms bond paper		30.80	30.80
Feb 12	Purchases	A/P Quick S	250 rms bond paper		770.00	770.00
Feb 13	Purchases	A/P Griffin	20 bxs index guide		122.00	122.00
Feb 15	A/R Wizard Print	Sales	10 rms bond paper		30.80	30.80
Feb 16	Purchases	A/P Acme	48 bxs envelopes		244.80	244.80
					1531.09*	1531.09*

Job Sheet #2

(NOTE: The Amount column will not have a total on DeskMate.)

SALES LEDGER

Date	Account	PR	Ticket #	Amount
Feb 03	1st National Bank		301	\$25.02
Feb 03	MAVCC		411	\$9.12
Feb 04	MAVCC		418	\$8.34
Feb 05	Wizard Print		489	\$3.45
Feb 08	1st National Bank		533	\$61.60
Feb 08	Wizard Print		537	\$14.16
Feb 09	MAVCC		538	\$30.80
Feb 15	Wizard Print		613	\$30.80
				<u>\$183.29</u>

ANSWERS TO JOB SHEETS

ACCOUNTS RECEIVABLE

NAME: 1st National Bank

ACCOUNT NUMBER: 1021

ADDRESS: 101 Commercial Street

TERMS: 30 days

DATE	INVOICE	ITEMS	PR	DEBIT	CREDIT	BALANCE
Feb 03	5A1A01	File folders		\$25.02		\$25.02
Feb 08	7A2B04	Bond paper		\$61.60		\$86.62

NAME: MAVCC

ACCOUNT NUMBER: 1010

ADDRESS: 1500 West 7th Street

TERMS: 30 days

DATE	INVOICE	ITEMS	PR	DEBIT	CREDIT	BALANCE
Feb 03	1A3B07	Purple markers		\$9.12		\$9.12
Feb 04	5A1A01	File folders		\$8.34		\$17.46
Feb 09	7A2B04	Bond paper		\$30.80		\$48.26

NAME: Wizard Print

ACCOUNT NUMBER: 1045

ADDRESS: Griffin Bldg. #205

TERMS: 60 days

DATE	INVOICE	ITEMS	PR	DEBIT	CREDIT	BALANCE
Feb 05	2A9F03	Typewriter ribbons		\$3.45		\$3.45
Feb 08	3A8001	Desk trays		\$14.16		\$17.61
Feb 15	7A2B04	Bond paper		\$30.80		\$48.41

ANSWERS TO JOB SHEETS

Job Sheet #3

(NOTE: The amount column will not have a total on DeskMate.)

File: Accounts Pay.

Page 1

PURCHASE JOURNAL

Date	Account	Invoice #	Terms	Amount
Feb 03	Acme	AM-13857	1/10-n/30	122.40
Feb 05	Griffin, Inc.	02-05-97	n/30	61.00
Feb 06	Acme	AM14899	1/10-n/30	27.60
Feb 12	Quick Service	02-105	1/15-n/30	770.00
Feb 13	Griffin, Inc.	02-13-34	n/30	122.00
Feb 16	Acme	AM-23112	1/10-n/30	244.80
				<u>1347.80</u>

ANSWERS TO JOB SHEETS

Job Sheet #3

File: Accounts Pay.

Page 1

ACCOUNTS PAYABLE

NAME Acme ACCOUNT NUMBER: 2010

ADDRESS: 13501 Industrial Drive TERMS: 1/10-n/30

DATE	EXPLANATION	PR	DEBIT	DATE	EXPLANATION	PR	CREDIT
				Feb 03	Invoice #AM-13857		\$122.40
				Feb 06	Invoice #AM-14899		\$27.60
				Feb 16	Invoice #AM-23112		\$244.80

NAME: Griffin, Inc. ACCOUNT NUMBER: 2023

ADDRESS: 1305 Windsor TERMS: n/30

DATE	EXPLANATION	PR	DEBIT	DATE	EXPLANATION	PR	CREDIT
				Feb 05	Invoice #02-05-97		\$61.00
				Feb 13	Invoice #02-13-34		\$122.00

NAME Quick Service ACCOUNT NUMBER: 2031

ADDRESS: Avenue C, Bldg. 1338 TERMS: 1/15-n/30

DATE	EXPLANATION	PR	DEBIT	DATE	EXPLANATION	PR	CREDIT
				Feb 12	Invoice #02-105		\$770.00

ACCOUNTING UNIT IV

TEST

1. Match the terms on the right with their correct definitions.

(NOTE: Answers to questions a.-h. appear on this page.)

- | | | |
|---------|---|------------------------------|
| _____a. | The account used for recording the right a company has to receive payment for sales on open account | 1. Assets |
| _____b. | The account used for recording the liabilities a company has incurred for goods or services purchased on open account | 2. Account payable |
| _____c. | A system of accounting where only a debit or a credit is recorded for each transaction | 3. Single-entry accounting |
| _____d. | A system of accounting where an equal number of debits and credits must be recorded in the accounts whenever any accounting transaction is recorded | 4. Double-entry accounting |
| _____e. | A reduction of price offered in return for prompt payment | 5. Account receivable |
| _____f. | The cost of goods and services exhausted by an entity in order to earn revenues | 6. Expense |
| _____g. | Things of monetary value that are owned by a business; i.e., land, building, stock, and cash | 7. Electronic funds transfer |
| _____h. | A system for making deposits and withdrawals electronically, thereby eliminating most of the paper work involved in sales and banking transactions | 8. Cash discount |

TEST

(NOTE: Answers to questions i.-r. appear on this page.)

- | | | |
|---------|--|------------------------|
| _____i. | This occurs when revenues exceed expenses | 9. Depreciation |
| _____j. | Asset, liability, and owner's equity accounts (balance sheet accounts); these may be called real accounts | 10. Permanent accounts |
| _____k. | The systematic and rational allocation of the cost of an asset over its useful life | 11. End-of-month (EOM) |
| _____l. | An accounting record where business transactions are recorded in chronological order; also known as the book of original entry | 12. Journal |
| _____m. | A collection of all the accounts of a business; information contained in the journal is posted to it | 13. Posting |
| _____n. | The process of transferring the information contained in the journal to the ledger accounts | 14. Source document |
| _____o. | A statement of the financial position of a business at a designated time | 15. Ledger |
| _____p. | An entry recorded on the right-hand side of an account | 16. Net income |
| _____q. | A system in which the discount period starts at the end of the month in which the invoice is dated | 17. Credit |
| _____r. | The document which is normally prepared when an accounting transaction occurs; this serves as the source of information for making journal entries | 18. Balance sheet |

TEST

(NOTE: Answers s.-bb. appear on this page.)

- | | | |
|----------|---|--------------------------------|
| _____s. | Revenue, expenses, and drawing accounts; these are closed to owner's equity at the end of an accounting period | 19. Purchase journal |
| _____t. | A special journal used to record sales of merchandise on account | 20. Net worth |
| _____u. | An entry recorded on the left-hand side of an account | 21. Special journal |
| _____v. | A journal used to record routine transactions which occur frequently; the use simplifies the posting procedure | 22. Sales journal |
| _____w. | An obligation or debt of equity owed to one of its creditors | 23. Temporary accounts |
| _____x. | The difference between the assets of a business and its liabilities | 24. Point-of-sale system (POS) |
| _____y. | A device used to collect and summarize information | 25. Accounting cycle |
| _____z. | A specially designed cash register system that is connected electronically to a computer | 26. Debit |
| _____aa. | A special journal used to record purchases of inventory on account; it may also include purchases of supplies on credit | 27. Liability |
| _____bb. | All of the procedures performed during an accounting period including the analyzing and recording of transactions, posting, taking a trial balance, preparing a worksheet, preparing adjusting entries, preparing financial statements, closing the temporary accounts, and taking a post-closing trial balance | 28. Account |

TEST

(NOTE: Answers to questions cc.-gg. appear on this page.)

- | | | |
|----------|--|-------------------------------|
| _____cc. | The relationship of year-end receivables to an average day's sales; the approximate time it takes to collect a store's debt | 29. Purchase order |
| _____dd. | A method of estimating the amount of the allowance for uncollectible accounts and bad debt expense; this method categorizes the individual accounts according to the period of time they have been outstanding | 30. Accounting |
| _____ee. | The information which makes it possible for the accountant to trace each transaction back to its source document in order to determine that it was recorded properly | 31. Audit trail |
| _____ff. | An order usually written on a form for merchandise, equipment, supplies, or other goods which authorizes the vendor to deliver the items listed at the prices specified | 32. Average collection period |
| _____gg. | The process of recording, measuring, summarizing, analyzing, and interpreting financial information and communicating this information to various users | 33. Aging of accounts payable |

2. List the two purposes of accounting.

- a. _____

- b. _____

TEST

3. Select from the following list benefits of a sound accounting system by placing an "X" in the blanks preceding the correct benefits.
- a. Internal benefits are basis for
- _____ 1) Potential investors
 - _____ 2) Sound decision making
 - _____ 3) Short-term planning
 - _____ 4) Fiscal planning
 - _____ 5) Long-range planning
- b. External benefits allow for accurate reporting to
- _____ 1) Government
 - _____ 2) Stockholders
 - _____ 3) Potential investors
 - _____ 4) Customers/clients
 - _____ 5) Banks, etc. for borrowing capital
4. List the four main functions of accounting.
- a. _____
- b. _____
- c. _____
- d. _____
5. Arrange in order the steps in the accounting cycle by indicating the first step as 1, the second step as 2, and so on for each procedure.
- _____ a. Transactions from information on source documents are recorded in a journal
 - _____ b. Post-closing trial balance of the ledger is taken
 - _____ c. Closing entries are journalized from the worksheet
 - _____ d. Financial statements are prepared from the worksheet
 - _____ e. Journal entries are posted to a ledger
 - _____ f. Worksheet including a trial balance is prepared from the ledger
 - _____ g. Closing entries are posted to the general ledger, and accounts are balanced and ruled

TEST

6. List five types of accounting journals.

a. _____

b. _____

c. _____

d. _____

e. _____

7. Select from the following list parts of an accounting journal by placing an "X" in the blanks preceding the correct parts.

____ a. Date

____ b. Transaction number

____ c. Debit part

____ d. Credit part

____ e. Account number

____ f. Brief explanation of the source document

8. Select from the following list typical source documents by placing an "X" in the blanks preceding the correct source documents.

____ a. Purchase order

____ b. Sales slip

____ c. Payroll time sheet (card)

____ d. Balance sheet

____ e. Purchase invoice

____ f. Bank deposit slip

____ g. Check/check stub

TEST

9. Select true statements concerning characteristics of single-entry and double-entry accounting systems by placing an "X" in the blanks preceding the correct statements.

a. Single-entry accounting system

- _____1) All transactions are entered in a single-entry memorandum style
- _____2) There is a system of checks and balances
- _____3) Financial statements are prepared
- _____4) There is no way to reflect the condition of the business

b. Double-entry accounting system

- _____1) Equal debits and credits are recorded for each transaction
- _____2) Debit entries must be less than credit entries
- _____3) To increase an asset, credit the account
- _____4) To decrease an asset, debit the account
- _____5) To increase a liability, credit the account
- _____6) To decrease a liability, debit the account
- _____7) To increase owner's equity, credit the account
- _____8) To decrease owner's equity, debit the account

(NOTE: If the following activities have not been accomplished prior to the test, ask your instructor when they should be completed.)

10. Match types of accounting journals with their transactions. (Assignment Sheet #1)
11. Demonstrate the ability to use an integrated software package with data base and spreadsheet capabilities to:
- a. Enter general journal entries. (Job Sheet #1)
 - b. Compute accounts receivable. (Job Sheet #2)
 - c. Compute accounts payable. (Job Sheet #3)

ACCOUNTING UNIT IV

ANSWERS TO TEST

1.

a.	5	r.	14
b.	2	s.	23
c.	3	t.	22
d.	4	u.	26
e.	8	v.	21
f.	6	w.	27
g.	1	x.	20
h.	7	y.	28
i.	16	z.	24
j.	10	aa.	19
k.	9	bb.	25
l.	12	cc.	32
m.	15	dd.	33
n.	13	ee.	31
o.	18	ff.	29
p.	17	gg.	30
q.	11		

2.
 - a. To organize and analyze data relative to past operations and present status in order to derive insights that may be valuable in charting the future
 - b. To calculate and explain the probable impact that alternative actions may have on profit

3.
 - a. 2, 4, 5
 - b. 1, 2, 3, 5

4.
 - a. Recording the transaction
 - b. Classifying the transaction
 - c. Summarizing the data
 - d. Interpreting the financial statement

5.

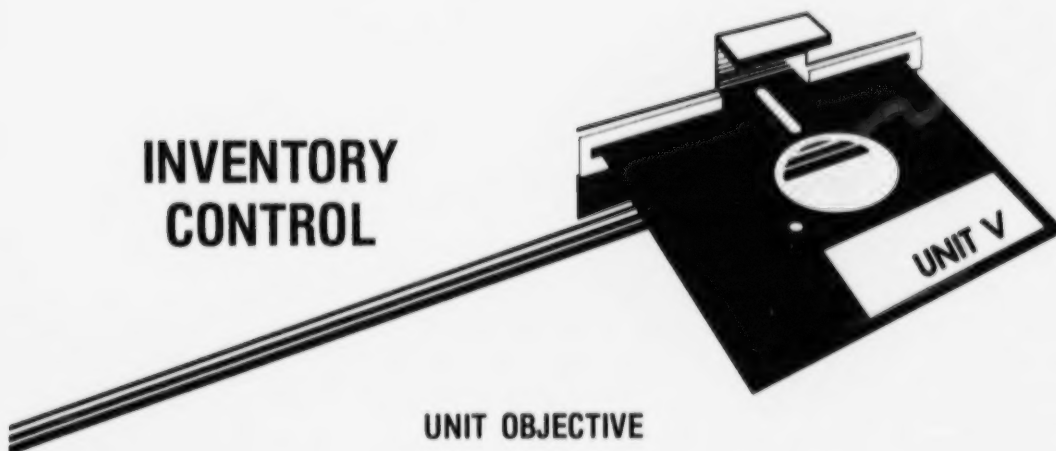
a.	1	e.	2
b.	7	f.	3
c.	5	g.	6
d.	4		

6. Any five of the following:
 - a. General journal
 - b. Cash payments journal
 - c. Cash receipts journal
 - d. Sales journal
 - e. Purchase journal
 - f. Cash receipts-sales journal

ANSWERS TO TEST

- 7. a, c, d, f
- 8. b, c, e, f, g
- 9. a. 1, 4
b. 1, 5, 6, 7, 8
- 10. Evaluated to the satisfaction of the instructor
- 11. Performance skills evaluated to the satisfaction of the instructor

INVENTORY CONTROL



UNIT OBJECTIVE

After completion of this unit, the student should be able to distinguish between methods of calculating inventory worth and to use an integrated software package with data base and spreadsheet capabilities to compute the value of inventory; enter, maintain, and update inventory records; and compute stock turnover rate and open to buy. Competencies will be demonstrated by correctly performing the procedures outlined in the assignment and job sheets and by scoring a minimum of 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms related to inventory with their correct definitions.
2. List three basic inventory decisions.
3. Select reasons for using a sound inventory system.
4. List four types of recordkeeping systems.
5. Distinguish between methods of calculating inventory worth.
6. Select advantages/disadvantages of retail and cost inventory methods.
7. Match controlling features of inventory software with their descriptions.
8. Select true statements concerning journalizing inventory records.
9. Select benefits of a computerized distribution planning system.

OBJECTIVE SHEET

10. Calculate inventory worth. (Assignment Sheet #1)
11. Demonstrate the ability to use an integrated software package with data base and spreadsheet capabilities to:
 - a. Compute value of inventory — retail and cost. (Job Sheet #1)
 - b. Enter, maintain, and update inventory records. (Job Sheet #2)
 - c. Compute stock turnover. (Job Sheet #3)
 - d. Compute open to buy. (Job Sheet #4)

INVENTORY CONTROL UNIT V

SUGGESTED ACTIVITIES

- A. Obtain additional materials and/or invite resource people to class to supplement/reinforce information provided in this unit of instruction.
- B. Review materials in this unit and determine how much information will need to be presented to the students.
- C. Learn the routines of the integrated software package and become familiar with the material on the data diskette included in this publication.
- D. Make transparencies from the transparency masters included with this unit.
(NOTE: Activities A-D should be completed prior to the teaching of this unit.)
- E. Provide students with objective sheet.
- F. Discuss unit and specific objectives.
- G. Provide students with information and assignment sheets.
- H. Discuss information and assignment sheets.
(NOTE: Use the transparencies to enhance the information as needed.)
- I. For users of Apple computers with two disk drives, have students make Drive 2 their current drive. This can be done by (1) selecting other activities at Main Menu, (2) changing current disk drive, and (3) selecting Drive 2. The students can then press [Esc] to Main Menu and proceed with job sheets.
- J. Have the students configure the printers and select 12-pitch.
- K. Provide students with job sheets.
- L. Discuss and demonstrate the procedures outlined in the job sheets.
- M. Integrate the following activities throughout the teaching of this unit:
 - 1. Have the person in charge of the school cafeteria address the procedures he/she uses for inventory and inventory control.
 - 2. Depending upon the time of year, have students assist in inventory taking at some retail firm as a class project.
 - 3. Identify firms in the area that have automated their inventory system and either visit that firm for a presentation or have the person in charge of that system serve as a guest speaker.
 - 4. Discuss the procedures used by your school district for equipment inventory.
 - 5. Obtain dedicated inventory control software and demonstrate it for the students.
 - 6. Develop, with the class, a simple inventory system and trace the control documents that are needed for the system.

SUGGESTED ACTIVITIES

7. If a school store is in operation in your school, set up its inventory system on the computer.
8. Discuss the importance of inventory control and its relationship to the total business operation of records control.
9. Discuss career opportunities in inventory control.

(NOTE: Refer to the glossary of career titles provided in the introductory material for this publication.)

10. Demonstrate how to enter, maintain, and update inventory records.
11. Demonstrate how to calculate open-to-buy.
12. Demonstrate how to calculate the worth of inventory by the two methods — cost and retail.
13. Demonstrate how to calculate stock turnover.
14. Demonstrate the journalizing process used in inventory control — batch and automatic.

(NOTE: Depending upon the equipment available at your school, you may not be able to demonstrate the automatic journalizing process. This could be demonstrated as part of a field trip to a business firm that utilizes this system, or you could demonstrate how this is done manually.)

15. Discuss the two methods of inventory — perpetual and periodic.
16. Discuss the advantages and disadvantages of the two inventory control methods.
17. Meet individually with students to evaluate their progress through this unit of instruction, and indicate to them possible areas for improvement.

- N. Give test.
- O. Evaluate test.
- P. Reteach if necessary.

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- A. Objective sheet
- B. Suggested activities
- C. Information sheet
- D. Transparency masters
 1. TM 1 — Calculating Open to Buy
 2. TM 2 — Inventory Lead Time Estimation
- E. Assignment Sheet #1 — Calculate Inventory Worth
- F. Answers to Assignment Sheet #1

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- G. Job sheets
 - 1. Job Sheet #1 — Compute Value of Inventory — Retail and Cost
 - 2. Job Sheet #2 — Enter, Maintain, and Update Inventory Records
 - 3. Job Sheet #3 — Compute Stock Turnover
 - 4. Job Sheet #4 — Compute Open to Buy
- H. Answers to job sheets
- I. Test
- J. Answers to test

REFERENCES USED IN DEVELOPING THIS UNIT

(NOTE: The following is a list of references used in completing this unit. These publications would make excellent supplemental materials for the classroom.)

- A. *AppleWorks Reference Manual*. Cupertino, California: Apple Computers, Incorporated, 1983.
- B. Atkinson, Chuck. *Inventory Management for Small Computers*. Beaverton, Oregon: dilithium Press, 1982.
- C. Bishop, Willard R. "Competitive Intelligence." *Progressive Grocer*, September, 1982.
- D. *DeskMate Reference Manual*. Fort Worth, Texas: Tandy Corporation, 1985.
- E. *Dictionary of Occupational Titles*. U.S. Department of Labor, Employment, and Training Administration. Washington, D.C. U.S. Government Printing Office, 4th Edition.
- F. Fuchs, Jerome H. *Computerized Inventory Control Systems*. Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1978.
- G. Jenkins, Creed. "Technical Improvement in Material Handling Today." *Transportation and Distribution Management*, May, 1983.
- H. Kelly, Pearce C. and Kenneth Lawyer. *How to Organize and Operate a Small Business*. Englewood Cliffs, New Jersey: Prentice-Hall, Inc., 1962.
- I. Maggard, Michael J. "Determining Electronic Point-of-Sale Cash Register Requirements." *Journal of Retailing*, Summer, 1981.
- J. Morgenstein, Melvin and Harriet Strongin. *Modern Retailing*. New York, New York: John Wiley & Sons, 1985.
- K. Powers, James T. *The Retail Inventory Method Made Practical*. New York, New York: National Retail Merchants Association, 1979.

INVENTORY CONTROL UNIT V

INFORMATION SHEET

I. Terms and definitions

- A. **Balanced stock** — A distributed assortment of what the customer wants so that — throughout all price zones and price ranges — a balance is maintained with replacements
- B. **Basic stock** — An assortment of the bread-and-butter items that enjoy day-to-day customer demand
- C. **Book inventory** — The amount of stock that is shown to be on hand by a perpetual inventory system under which sales, markdowns, and discounts are deducted from total purchases to date; usually expressed in retail dollars, but also can apply to the cost inventory derived periodically under the retail inventory method
- D. **Classification control** — A merchandise control system wherein a group of related merchandise items (a classification) is controlled by a dollar inventory and sales rather than by units
- E. **Departmentizing** — The organization of related merchandise and subsequent identification as a department
- F. **First In, First Out (FIFO)** — A cost method of valuing inventory which is based upon the assumption that costs should be charged against revenue in the order in which they were incurred; therefore, the inventory is composed of the most recent costs
- G. **Forecasting** — The process of determining future merchandise needs based upon analyzing past records; i.e., historical tracking
- H. **Invoice** — A control document used to check what was ordered with what was received
- I. **Last In, First Out (LIFO)** — A cost method of valuing inventory which is based on the assumption that the most recent costs incurred should be charged against revenue; therefore, the inventory is composed of the earliest costs
- J. **Markdown** — The reduction of selling price
- K. **Markup (on)** — The difference between cash price and selling price
- L. **Minimum stock control** — The method of reordering staple merchandise on the basis of a predetermined minimum quantity; when this minimum is reached, the quantity of the initial order is again purchased

INFORMATION SHEET

- M. On order — A term applied to merchandise purchased; i.e., ordered but not yet received
- N. Open order — An order placed without price or delivery stipulations or an order sent to a market representative specifying the vendor
- O. Open to buy — The dollar amount of merchandise that may be purchased in a given period to maintain a planned inventory level; also may be known as a merchandise budget (Transparency 1)
- P. Over or short — The resulting difference between the established sales figure and the actual audited figure; often caused by errors in making change or by missing saleschecks

(NOTE: Short should not be confused with shrinkage.)

- Q. Periodic inventory — A physical inventory taken at the end of an accounting period; this may be done by hand or electronically
- R. Perpetual inventory — A method of accounting whereby daily sales, discounts, and markdowns are deducted from the book inventory, which includes purchase and merchandise returns to date; similar to book inventory
- S. Physical count — The process of counting all the merchandise and recording the information to then calculate the value of the inventory
- T. Physical inventory — Those tangible goods that are on hand
- U. Point-of-sale inventory system — A perpetual inventory system that is usually tied in with a data register where at the time of the sale, the entry is made into the inventory system
- V. Purchase order — An order usually written on a form for merchandise, equipment, supplies, or other goods which authorize the vendor to deliver the items listed at the prices specified
- W. Reorder point — A level of an inventory item that is established to provide for protection against reasonable variations in demand
- X. Safety stock — The level of inventory needed to reduce investment while improving service through a more balanced stock approach

(NOTE: The four factors included are the cost of carrying inventory, cost of back ordering inventory, cost of being late with reorders, and the level of service needed by customers.)

- Y. Sales check — A document itemizing all units of a customer's purchase

INFORMATION SHEET

- Z. Sales posting — The process of automatically adjusting inventory levels as items are sold; in addition, it records the sales history and computes the sales tax and the total sale

(NOTE: This is usually done from the sales receipt at the end of each sales period or automatically when the computer is used as a cash register or in conjunction with a cash register.)

- AA. Shrinkage or shrink (stock shortages) — The difference between actual stocks and amounts per book records

(NOTE: Shrinkage represents the aggregate of errors in stock recordkeeping, plus actual losses of merchandise through theft, breakage, and so on; shrinkage has no effect on markon or cumulative markon, but is recorded in the accounts in the same manner as markdowns.)

- BB. Specific identification — A cost method of valuing inventory where merchants use coded cost symbols to mark high-priced products; a clerk tallies the inventory by reading from the price tag, label, or sheet; the final listing contains each item specifically identified

- CC. Stock book — A record of purchases (from orders) and of sales (from the stubs or the price tickets) usually maintained by the buyer

- DD. Stock control — Broad term for various types of systems and methods designed to control stock; i.e., keep it in step with customer demand and one step ahead when demand falters

- EE. Stock keeping unit (SKU) — The lowest level of identification of merchandise for inventory management; within a particular style, this usually refers to the ability to identify a unique size within a unique color

- FF. Stock level — A plan that is necessary for maintaining a balanced inventory level in relation to anticipated sales; the total inventory investment should be large enough to meet the expected demand and, at the same time, as low as possible to assure a good rate of stock turnover

- GG. Stock-sales ratio — The relation between current stock and current sales, expressed either in dollars or in units

- HH. Stub — The part of the price ticket that is removed by the salesperson at the time of sale for unit merchandise control purposes

- II. Turnover — The number of times during the year that the average dollar stock of merchandise is sold

INFORMATION SHEET

- JJ. Unit control — The control of merchandise in terms of pieces rather than in terms of dollars

(NOTE: Stubs from split price tickets are utilized in this method of control.)

- KK. Visual system stock control — The method of arranging stock on shelves in piles of equal quantity so that a quick visual count can be made
- LL. Want slip — A form filled out by the salesperson for merchandise that is requested by customers but not available in stock
- MM. Weighted average — A cost method of valuing inventory used to avoid the extremes of FIFO and LIFO caused by inflation and deflation; it is based on an average price paid by the retailer for inventory purchases

II. Basic inventory decisions

- A. When to order merchandise/materials (Transparency 2)
- B. How much to order
- C. What to order

III. Reasons for using a sound inventory system

- A. Determines the best buying price
- B. Determines the best buying source (vendor)
- C. Identifies possibilities for new lines or kinds of goods
- D. Identifies price preferences of customers
- E. Determines right quantities to buy
- F. Figures the quantity sold of a certain item
- G. Determines when to stop buying seasonal items
- H. Determines when to display and promote certain items
- I. Identifies items for which demand has fallen off
- J. Identifies the kind and style of goods customer wants

INFORMATION SHEET

IV. Types of recordkeeping systems

- A. Card system — A manual system that uses a card reader to calculate merchandise sold and is used for inventory only, not as a price ticket

(NOTE: It is difficult to get printed copy of sales if you do not have a card reader.)

TAB - CODE CUT - NO TICKET NO	ITEM NO TAB - CODE TICKET NO CUT - NO ITEM - DESCRIPTION
FASTEN THIS MIDDLE PART TO MERCHANDISE	
SHIPPING TICKET DREXEL FURNITURE CO. DO NOT FOLD, SPINDLE OR MUTILATE THIS TICKET	

- B. Sales tags/labels — A tie-in between a piece ticket and an inventory sheet; these are used for inventory control and carry complete product information

000381438

 000381438

DEPT/CLASS	SEASON
22125	H29
STYLE	MFD
25017	0343
COLOR	SIZE
BLACK	27 32
REG. PRICE	SALE PRICE

054
 4  3 SIZE 10
 10000 00024

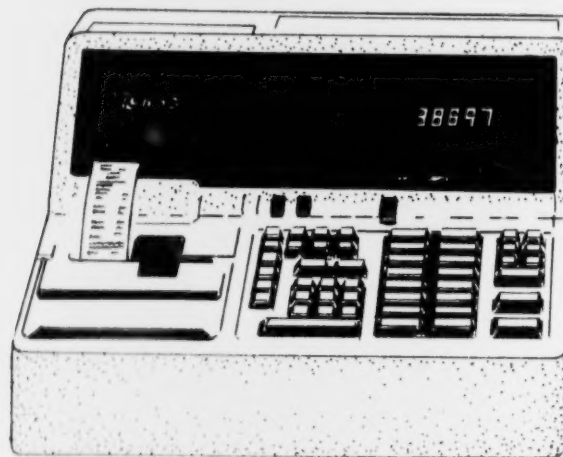
51258 110 1000 10004100
\$10.00

BROOKS BROTHERS
 903 97
 765 809

\$100.00	02/10
\$75.00	03/10
\$50.00	04/10
\$25.00	05/10

INFORMATION SHEET

- C. Data register — Allows you to input merchandise number and price is automatically calculated; information is stored and printed for sales records, inventory recording and inventory control



- D. Computer terminal — Used to input merchandise order/reorder; automatically received by a computer that prints a fill order for the warehouse



INFORMATION SHEET

V. Methods of calculating inventory worth

- A. Retail inventory method — A method for maintaining accounting (book) control of merchandise at retail amounts, rather than cost amounts; determination of merchandise cost at any point is accomplished by the application of a calculated markon percentage to the book retail amounts, and a subtraction of the resulting figure from the book retail amount

1. Simplified retail method

	<i>Cost</i>	<i>Retail</i>
Opening Inventory (January 1)	60,000	90,000
Net Purchases	20,000	30,000
	\$80,000	\$120,000

$$\text{Ratio: } \frac{C}{R} = \frac{80,000}{120,000} = .667 \text{ (Percentage of markup based upon cost)}$$

2. Detailed retail method

	<i>Cost</i>	<i>Retail</i>
Beginning inventory	\$27,000	\$ 45,000..
Purchases	49,400	76,000..
Add Freight and Express (cost column only)	460	
Add Net Markups (retail column only)		1,000..
Goods Available for Sale (at cost and at retail)	\$76,860	\$122,000..
Markup (retail minus cost)	\$45,140	
Markup of \$45,140 divided by merchandise at retail of \$122,000 = 37 percent markup		
Net Sales	\$50,000	
Add Markdowns, Discounts to Employees and Shortages	3,000	
Goods Sold or Disposed of (at retail)		53,000..
Retail Value of Goods on Our Shelves		69,000..
Cost percentage (100 percent minus 37 percent)		.63
Inventory at Cost	43,470	
Cost of Goods Sold (cost of goods available for sale minus inventory at cost)	\$33,390	
Net Sales	\$50,000	
Deduct Cost of Goods	33,390	
Gross Margin	\$16,610	

INFORMATION SHEET

- B. Cost inventory method — The calculation of inventory at actual cost price to the purchaser; the book inventory control is used to accumulate cost figures, adding the cost of such items as purchases and transportation to the beginning inventory amounts

(NOTE: This method is usually used when a store's items are limited, or when the merchandise items are large and price lines definite and limited.)

Book (cost) Beginning Inventory	\$35,000.00
+ Purchases	9,000.00
+ Shipping Expenses	<u>1,900.00</u>
TOTAL WORTH OF INVENTORY	\$45,900.00
Less: Sales, transportation costs, depreciation	5,800.00
Cost Value of Inventory	\$40,100.00

(NOTE: The cost method of valuing inventory is based upon one of the four following systems: LIFO, FIFO, Weighted Average, and Specific Identification.)

VI. Advantages/disadvantages of retail and cost inventory methods

Inventory Method	Advantages	Disadvantages
Retail	Inexpensive Flexible	Accuracy An averaging process Involves clerical costs Depends on sales forecasts
Cost	Low recordkeeping costs Computerized system	Subject to physical inventory errors Impacted by inflation

VII. Controlling features of inventory software

- A. Posting merchandise arrivals and sales — When the merchandise arrives, it is checked against the purchase order for accuracy; the information is entered (journalized) into the computer
- B. Lost sales — When a customer wants an item that is out of stock or is not carried by the store; through accurate recordkeeping, a list can be printed identifying these for follow-up so they don't become lost

INFORMATION SHEET

- C. Part search — When a customer asks about a particular item, the salesperson must quickly determine the status of that item; the information is accessed by the computer via stock number, name, or any other field
- D. Physical inventory check — If sales information has been entered into the computer, then the manager can access the inventory information at any time; periodically an actual count is compared to the quantity listed on the printout; in addition, the total dollar amount can be easily determined for the merchandise sold
- E. Purchase orders — Can be easily printed on forms because the vendor, order number, catalog number and various sources available for the item are already in the computer; these data are quickly accessed and the operator enters the quantity; they are automatically printed with the item(s) costed out.

(NOTE: This information can also be recorded into the appropriate journal.)

- F. Sales analysis — The merchant needs to know the sales activity of each item in the inventory; this information is entered by a data register or through some other type of sales receipt; when this information is entered, besides reporting sales information, it can also be automatically deducted from inventory figures; the merchant can then analyze trends and "hot sellers."
- G. Back orders — If you are out of stock, then an entry can be made requesting the product; the merchant can daily or weekly request a printout to determine if the back orders have been filled
- H. Cataloging — Catalog of inventory items that would list all the items in alphabetical order along with price, part number, location, and quantity; salespersons can use this to assist in identifying what is available for sale when selling to customers from the floor
- I. Printing/reprinting — When the owner/manager is preparing financial reports for the state or federal government this occurs when reports are prepared by any field or fields within the file; in addition, both unit and dollar information becomes easily available and items can be selected for the reports

(NOTE: An example of printing/reprinting would be estimated income tax payable.)

VIII. Journalizing inventory records

- A. Purpose — To keep accurate records of incoming merchandise and outgoing purchases

INFORMATION SHEET

B. Source documents

1. Added to
 - a. Purchase orders
 - b. Invoices
2. Subtracted from
 - a. Sales receipts
 - b. Markdowns

IX. Benefits of a computerized distribution planning system

- A. Reduction in out-of-stock situations
- B. Decrease in finished goods inventory levels with a resultant reduction in inventory costs
- C. Reduction of freight costs
- D. Reduction in overtime premium pay through better forecasting of future requirements
- E. Development of a model for forecasting

Calculating Open to Buy

SIMPLIFIED METHOD

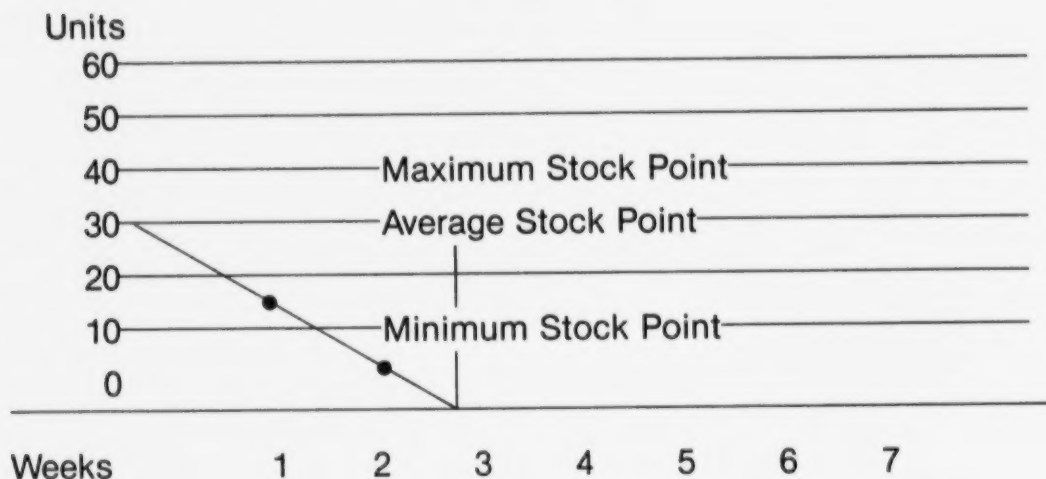
How much is needed (from the merchandise plan)	\$55,000
How much is available (inventory and on order)	- 25,000
Open to buy	\$30,000

DETAILED METHOD

Needed for period		55,000
Beginning inventory	\$21,500	
Purchased and delivered	31,000	
Purchased and not delivered	<u>5,000</u>	
TOTAL	\$57,500	
Less sales for the period	<u>-21,000</u>	
	36,500	
Less reductions	<u>-1,000</u>	
		35,500
Open to buy		\$19,500

(NOTE: This determines the amount that a buyer has available for purchases during a particular buying period.)

Inventory Lead Time Estimation



Lead time for order: 1 week

Sales per week: 10

Reorder point: 20 but could be 30 to stay within maximum stock point

INVENTORY CONTROL UNIT V

ASSIGNMENT SHEET #1 — CALCULATE INVENTORY WORTH

Directions: From the information listed below, calculate — by the retail inventory method — the worth of the inventory. Then, determine the percentage of markup based upon cost.

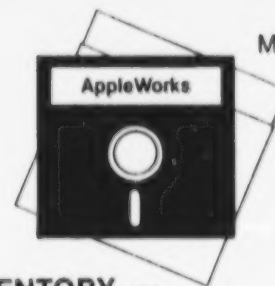
	<i>Cost Amount</i>	<i>Retail Amount</i>
Opening Inventory	120,000	160,000
Purchases	45,000	60,000
A. Worth of inventory	_____	_____
B. Percentage of markup based upon cost		_____

**INVENTORY CONTROL
UNIT V**

ANSWERS TO ASSIGNMENT SHEET #1

- A. 165,000 220,000
B. .75

INVENTORY CONTROL UNIT V



JOB SHEET #1 — COMPUTE VALUE OF INVENTORY — RETAIL AND COST

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputers; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Choose "Inventory" file and press [Return]
6. Viewing the spreadsheet entitled "Retail Method of Inventory Valuation," enter the data given in Steps 7-14

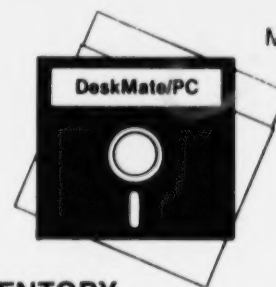
(NOTE: The formulas have already been entered into the spreadsheet. Note how the calculations are executed immediately after entering information. Also, \$ signs and commas should not be keyed; they will appear automatically.)

7. Move the cursor to F6, enter 10000 and press [Return]
8. Move the cursor to F7, enter 2000 and press [Return]

JOB SHEET #1

9. Move the cursor to F8, enter 1500 and press [Return]
10. Move the cursor to F9, enter 750 and press [Return]
11. Move the cursor to E11, enter figure for Goods Available for Sale (cost) and press [Return]
12. Move the cursor to E13, enter 20000 and press [Return]
13. Move the cursor to E14, enter 500 and press [Return]
14. Move the cursor to E15, enter 80 and press [Return]
15. Select [Open Apple] and "p" to print
(NOTE: Change characters per inch to 12.)
16. Select "All" and press [Return]
17. Indicate where you want to print the data by moving the cursor to the type of printer you have and pressing [Return]
18. Press [Return] after typing or not typing the date
19. Press [Return] to default for one copy of the data
20. Press [Return] to print the data
(NOTE: After you have printed the data, answer the two questions at the bottom of the printout and turn the form into your instructor for evaluation.)
21. Press [Esc] several times until you view the Main Menu
22. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and then press [Return]

INVENTORY CONTROL UNIT V



JOB SHEET #1 — COMPUTE VALUE OF INVENTORY — RETAIL AND COST

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "Inventory" file under the Worksheet heading and press [ENTER]

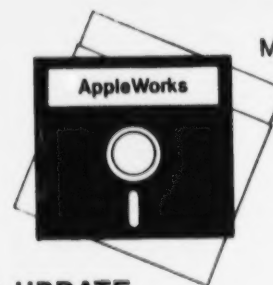
(NOTE: If using "DeskMate/PC", the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)
4. Viewing the worksheet entitled "Retail Method of Inventory Valuation," enter the data given in Steps 4-11
5. Move the marker to R6C6, enter the 10000 and press [ENTER]
6. Move the marker to R7C6, enter 2000 and press [ENTER]
7. Move the marker to R8C6, enter 1500 and press [ENTER]
8. Move the marker to R9C6, enter 750 and press [ENTER]

(NOTE: Press [Clr] "I" (F2) to initiate calculations.)

JOB SHEET #1

9. Move the marker to R11C5, enter figure for Goods Available for Sale (cost) and press [ENTER]
10. Move the marker to R13C5, enter 20000 and press [ENTER]
11. Move the marker to R14C5, enter 500 and press [ENTER]
12. Move the marker to R15C5, enter 80 and press [ENTER]
13. Move the marker to R1C1, press [Clr] "6" (F7); select rows 1=26 and columns 1-7
14. Press [Clr] "p" (Ctrl PrtSc) to print
(NOTE: Before printing, check printer settings.)
15. Press "F3" (Alt F10) to save the record and to return to the Main Menu
16. Press "F3" (Alt F10) to exit program

INVENTORY CONTROL UNIT V



JOB SHEET #2 — ENTER, MAINTAIN, AND UPDATE INVENTORY RECORDS

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputers; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

Exercise #1: Enter Inventory Records

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current: Drive 2" and press [Return]
5. Select "Inventory File" file and press [Return]
6. Viewing the multiple records, move the cursor to the beginning of Record 3, press [Open Apple] and "i"
7. Enter the following records:

(NOTE: Record 3 becomes Record 4 as you enter your first record; it will increase one number for each record entered.)

JOB SHEET #2

Record 3 of 4

Product:	Envelopes
Description:	4 1/8" x 9 1/2"
Stock #:	6A8B01
Vendor:	Acme
List Price:	\$5.10
Net Price:	\$10.20
Reorder Point:	24 bxs
Reorder Quantity:	24 bxs
On Hand:	33 bxs
On Order:	0
P.O.#:	
Date:	
Invoice #:	

Record 4 of 5

Product:	File Folders
Description:	Letter 1/3 cut
Stock #:	5A1A01
Vendor:	Acme
List Price:	\$4.17
Net Price:	\$8.34
Reorder Point:	36 bxs
Reorder Quantity:	12 bxs
On Hand:	39 bxs
On Order:	0
P.O.#:	
Date:	
Invoice #:	

Record 5 of 6

Product:	Index Guides
Description:	5 x 8 1/3 cut
Stock #:	4A3B08
Vendor:	Griffin, Inc.
List Price:	\$6.10/100
Net Price:	\$12.20/100
Reorder Point:	5 bxs
Reorder Quantity:	10 bxs
On Hand:	5 bxs
On Order:	0
P.O.#:	
Date:	
Invoice #:	

JOB SHEET #2

Record 6 of 7

Product:	Markers — fine tip
Description:	Purple
Stock #:	1A3B07
Vendor:	Griffin, Inc.
List Price:	\$0.18
Net Price:	\$0.36
Reorder Point:	12
Reorder Quantity:	12
On Hand:	7
On Order:	0
P.O.#:	
Date:	
Invoice #:	

Record 7 of 8

Product:	Paper
Description:	Bond 8 1/2" x 11"
Stock #:	7A2B04
Vendor:	Quick Service
List Price:	\$3.08
Net Price:	\$6.16/ream
Reorder Point:	50 rms
Reorder Quantity:	250 rms
On Hand:	43 rms
On Order:	0
P.O.#:	
Date:	
Invoice #:	

Record 8 of 9

Product:	Ribbon
Description:	Type Blk 1/2"
Stock #:	2A9F03
Vendor:	Acme
List Price:	\$1.15
Net Price:	\$2.30
Reorder Point:	36
Reorder Quantity:	12
On Hand:	41
On Order:	0
P.O.#:	
Date:	
Invoice #:	

JOB SHEET #2

8. When the last inventory item has been entered, press [Esc] to view the multiple records screen
9. Press [Open Apple] and "p"
10. Select "Get a Report Format" and press [Return]
11. Select "List" and press [Return]
12. Press [Open Apple] and "p"

(NOTE: Change characters per inch to 12.)
13. Indicate where you want to print the list by moving the cursor to the type of printer you have and pressing [Return]
14. Press [Return] after typing or not typing the date
15. Press [Return] to default for one copy of the list
16. Press [Return] to print the list

(NOTE: Three pages of 8 1/2" x 11" paper will be needed to print the nine records; you will need to press the space bar to print pages 2 and 3.)
17. Press [Esc] to view the multiple records screen
18. Have your instructor check your work before proceeding to the next exercise

Exercise #2A — Maintaining Records

19. Viewing the multiple records screen of the "Inventory File" file, find the desk tray record; change the P.O.# to 02-1010, the On Order amount to 12, and the date of the P.O. to Feb. 12
20. Find the paper record; change the P.O.# to 02-1023, the On Order amount to 50 rms, and the date of the P.O. to Feb. 19
21. Find the markers — fine tip record; change the P.O.# to 02-1024, the On Order amount to 12, and the date of the P.O. to Feb. 19
22. Repeat Steps 9-18

Exercise #2B — Updating Inventory Records

23. Viewing the multiple records screen for the "Inventory File" file, find the desk tray record; the invoice for the purchase order has arrived; delete the P.O.#, delete the 12 on order, add Invoice #AF44-401, change the date to Feb. 15 — the date of the invoice, and add 12 trays to the amount On Hand

JOB SHEET #2

24. Find the paper record, the invoice for this purchase order has arrived; delete the P.O.#, delete the 50 on order, add Invoice #GS11-13B, change the date to Feb. 25 — the date of the invoice, and add 50 reams to the amount On Hand
25. Find the markers — fine tip record; the invoice for the purchase order has arrived; delete the P.O.#, delete the 12 on order, add Invoice #10014-A, change the date to Feb. 26 — the date of the invoice, and add 12 markers to the amount On Hand
26. Press [Open Apple] and "z" to view multiple records screen
27. Repeat Steps 9-18 of this job sheet

Exercise #3A — Printing Reports

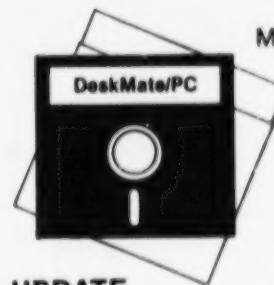
28. Viewing the multiple records screen for the "Inventory File" file, move the cursor to the Product column
29. Move the cursor to the Stock # column
30. Press [Open Apple] and "a"
31. Select "0-9" and press [Return]
32. Press [Open Apple] and "p"
33. Select "Get a Report Format"
34. Select "Report" and press [Return]
35. Press [Open Apple] and "o", change platen width to 11 inches
36. Repeat Steps 12-18

Exercise #3B — Printing Reports

37. Viewing report format, move columns K, L, and M to columns C, D, and E by pressing [Open Apple] and the left caret
38. Repeat Steps 32-36

(NOTE: Before submitting your printout to your instructor, circle the products which are below the minimum number and need to be reordered.)
39. Press [Esc] several times until you view the Main Menu
40. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and then press [Return]

INVENTORY CONTROL UNIT V



JOB SHEET #2 — ENTER, MAINTAIN, AND UPDATE INVENTORY RECORDS

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

Exercise #1: Entering and Maintaining Inventory Records

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "Inventory" file under the Filer heading and press [ENTER]

(NOTE: If using "DeskMate/PC", the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Viewing the data base, press [Clr] "9" (F10) to add records
5. Enter the following records:

JOB SHEET #2

Product: Envelopes
 Description: 4 1/8" x 9 1/2"
 Stock #: 6A8B01
 Vendor: Acme
 List Price: \$5.10
 Net Price: \$10.20
 Reorder Point: 24 bxs
 Reorder Quantity: 24 bxs
 On Hand: 33 bxs
 On Order: 0
 P.O.#:
 Date:
 Invoice #:

Product: File Folders
 Description: Letter 1/3 cut
 Stock #: 5A1A01
 Vendor: Acme
 List Price: \$4.17
 Net Price: \$8.34
 Reorder Point: 36 bxs
 Reorder Quantity: 12 bxs
 On Hand: 39 bxs
 On Order: 0
 P.O.#:
 Date:
 Invoice #:

Product: Index Guides
 Description: 5 x 8 1/3 cut
 Stock #: 4A3B08
 Vendor: Griffin, Inc.
 List Price: \$6.10/100
 Net Price: \$12.20/100
 Reorder Point: 5 bxs
 Reorder Quantity: 10 bxs
 On Hand: 5 bxs
 On Order: 0
 P.O.#:
 Date:
 Invoice #:

Product: Markers — fine tip
 Description: Purple
 Stock #: 1A3B07
 Vendor: Griffin, Inc.
 List Price: \$0.18
 Net Price: \$0.36
 Reorder Point: 12
 Reorder Quantity: 12
 On Hand: 7
 On Order: 0
 P.O.#:
 Date:
 Invoice #:

JOB SHEET #2

Product:	Paper
Description:	Bond 8 1/2" x 11"
Stock #:	7A2B04
Vendor:	Quick Service
List Price:	\$3.08
Net Price:	\$6.16/ream
Reorder Point:	50 rms
Reorder Quantity:	250 rms
On Hand:	43 rms
On Order:	0
P.O.#:	
Date:	
Invoice #:	

Product:	Ribbon
Description:	Type Blk 1/2"
Stock #:	2A9F03
Vendor:	Acme
List Price:	\$1.15
Net Price:	\$2.30
Reorder Point:	36
Reorder Quantity:	12
On Hand:	41
On Order:	0
P.O.#:	
Date:	
Invoice #:	

6. Press "F3" (Alt F10) to return to the main Filer screen of the "Inventory" file
7. Press [Clr] "2" (F3) to display all records
8. Press [Clr] "3" (F4) to print

(NOTE: Before printing, check printer settings; an 8 1/2" x 11" sheet of paper — turned sideways — is needed to print the file.)
9. Have your instructor check your work before proceeding to the next exercise

Exercise #2A — Updating Inventory Records

10. Viewing the data base of the "Inventory" file, find the desk tray record; change the P.O.# to 02-1010, the On Order amount to 12, and the date of the P.O. to Feb. 12

(NOTE: Use [Clr] "0" (F1) to find a record.)
11. Find the paper record; make the P.O.# 02-1023, change the On Order amount to 50 rms, and the date of the P.O. Feb. 19

(NOTE: Press "F3" (Alt F10) to initiate search.)

JOB SHEET #2

12. Find the markers — fine tip record; change the P.O.# to 02-1024, change the On Order amount to 12, and the date of the P.O. Feb. 19

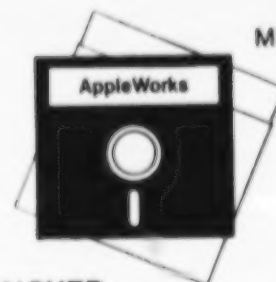
13. Repeat Steps 6-8

Exercise #2B — Updating Inventory Records

14. Viewing the data base of the "Inventory" file, find the desk tray record; the invoice for the purchase order has arrived; delete the P.O.#, delete the 12 on order, add Invoice #AF44-401, change the date to Feb. 15 — the date of the invoice, and add 12 trays to the amount On Hand
15. Find the paper record, the invoice for this purchase order has arrived; delete the P.O.#, delete the 50 on order, add Invoice #GS11-13B, change the date to Feb. 25 — the date of the invoice, and add 50 reams to the amount On Hand
16. Find the markers — fine tip record; the invoice for the purchase order has arrived; delete the P.O.#, delete the 12 on order, add Invoice #10014-A, change the date to Feb. 26 — the date of the invoice, and add 12 markers to the amount On Hand
17. Repeat Steps 6-8 of this job sheet
18. Press "F3" (Alt F10) to save the record and to return to the Main Menu
19. Press "F3" (Alt F10) to exit program

(NOTE: Before submitting your printout to your instructor, circle the products which are below the minimum number and need to be reordered.)

INVENTORY CONTROL UNIT V



JOB SHEET #3 — COMPUTE STOCK TURNOVER

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe series microcomputers; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disks are available; if only one disk is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Select "Stock Turnover" and press [Return]
6. Viewing the spreadsheet entitled "Stock/Merchandise Turnover," enter the data needed to complete the spreadsheet

(NOTE: The formulas have already been entered into the spreadsheet. Note how the calculations are executed immediately after entering information. Some of the data for this job sheet are taken from the Income Statement and the Balance Sheet on the next pages.)

JOB SHEET #3

(NOTE: Markup is 100% of cost price.)

**BALANCE SHEET
DECEMBER 31****ASSETS**

Current Assets	1985	1984
Cash	\$150,000	\$120,000
Accounts receivable	280,000	250,000
Merchandise inventory	200,000	220,000
Supplies	<u>40,000</u>	<u>18,000</u>
Total current assets	\$670,000	\$608,000
Plant and Equipment Assets		
Delivery equipment (after depreciation)	\$ 58,000	\$ 62,000
Furniture and fixtures (after depreciation)	85,000	82,000
Office equipment (after depreciation)	<u>22,000</u>	<u>26,000</u>
Total plant and equipment assets	\$165,000	\$170,000
Total assets	<u>\$835,000</u>	<u>\$778,000</u>

LIABILITIES**Current Liabilities**

Accounts payable	\$282,000	\$236,000
Notes payable	50,000	20,000
Salaries payable	<u>3,000</u>	<u>5,000</u>
Total current liabilities	\$335,000	\$261,000

Long-Term Liabilities

Notes payable (due 1987)	<u>40,000</u>	<u>40,000</u>
Total liabilities	\$375,000	\$301,000

Stockholders' Equity

Capital stock	\$300,000	\$300,000
Retained earnings	<u>160,000</u>	<u>177,000</u>
Total stockholders' equity	\$460,000	\$477,000
Total liabilities and stockholders' equity	\$835,000	\$778,000

JOB SHEET #3

**INCOME STATEMENT
JANUARY 1 — DECEMBER 31**

	1985	1984
Revenue from Sales		
Sales	\$990,000	\$920,000
Less: returns and allowances	<u>20,000</u>	<u>10,000</u>
Net sales	\$970,000	\$910,000
Cost of Goods Sold		
Merchandise inventory, Jan. 1	\$220,000	\$190,000
Add: purchases	<u>480,000</u>	<u>430,000</u>
Cost of goods available for sale	\$700,000	\$620,000
Less: merchandise inventory, Dec. 31	<u>200,000</u>	<u>220,000</u>
Cost of goods sold	<u>500,000</u>	<u>400,000</u>
Gross margin (gross profit)	\$470,000	\$510,000
Operating Expenses		
Salaries	\$110,000	\$105,000
Rent	90,000	90,000
Advertising	70,000	80,000
Utilities	50,000	45,000
Insurance	20,000	20,000
Supplies and postage	24,000	18,000
Depreciation	16,000	12,000
Total expenses	<u>380,000</u>	<u>370,000</u>
Net income	<u>\$ 90,000</u>	<u>\$140,000</u>

7. Move the cursor to E6, enter the data, and press [Return]
8. Move the cursor to G6, enter the data, and press [Return]
9. Move the cursor to the rest of the locations until all the information has been entered
10. After the data has been entered, press [Open Apple] and "p" to print
(NOTE: Change the characters per inch to 12.)
11. Select "All" and press [Return]
12. Indicate where you want to print the data by moving the cursor to the type of printer you have and pressing [Return]
13. Press [Return] after typing or not typing the date

JOB SHEET #3

14. Press [Return] to default for one copy of the data

15. Press [Return] to print the data

(NOTE: After you have printed the information, answer the two questions at the bottom of the printout and turn the form into your instructor for evaluation.)

16. Press [Esc] several times until you view the Main Menu

17. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and then press [Return]

INVENTORY CONTROL UNIT V



JOB SHEET #3 — COMPUTE STOCK TURNOVER

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "Stock" file under the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Viewing the worksheet entitled "Stock/Merchandise Turnover, enter the data needed to complete the worksheet

(NOTE: The formulas have already been entered into the worksheet; press [Clr] "I" (F2) to initiate calculations. Some of the data for this job sheet are taken from the Income Statement and the Balance Sheet on the next page.)

JOB SHEET #3

(NOTE: Markup is 100% of cost price.)

**BALANCE SHEET
DECEMBER 31****ASSETS**

Current Assets	1985	1984
Cash	\$150,000	\$120,000
Accounts receivable	280,000	250,000
Merchandise inventory	200,000	220,000
Supplies	40,000	18,000
Total current assets	<u>\$670,000</u>	<u>\$608,000</u>
Plant and Equipment Assets		
Delivery equipment (after depreciation)	\$ 58,000	\$ 62,000
Furniture and fixtures (after depreciation)	85,000	82,000
Office equipment (after depreciation)	22,000	26,000
Total plant and equipment assets	<u>\$165,000</u>	<u>\$170,000</u>
Total assets	<u><u>\$835,000</u></u>	<u><u>\$778,000</u></u>

LIABILITIES**Current Liabilities**

Accounts payable	\$282,000	\$236,000
Notes payable	50,000	20,000
Salaries payable	3,000	5,000
Total current liabilities	<u>\$335,000</u>	<u>\$261,000</u>

Long-Term Liabilities

Notes payable (due 1987)	<u>40,000</u>	<u>40,000</u>
Total liabilities	<u>\$375,000</u>	<u>\$301,000</u>

Stockholders' Equity

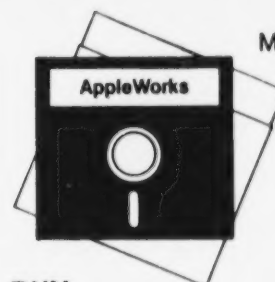
Capital stock	\$300,000	\$300,000
Retained earnings	<u>160,000</u>	<u>177,000</u>
Total stockholders' equity	<u>\$460,000</u>	<u>\$477,000</u>
Total liabilities and stockholders' equity	<u>\$835,000</u>	<u>\$778,000</u>

JOB SHEET #3

INCOME STATEMENT
JANUARY 1 — DECEMBER 31

	1985	1984
Revenue from Sales		
Sales	\$990,000	\$920,000
Less: returns and allowances	<u>20,000</u>	<u>10,000</u>
Net sales	\$970,000	\$910,000
Cost of Goods Sold		
Merchandise inventory, Jan. 1	\$220,000	\$190,000
Add: purchases	<u>480,000</u>	<u>430,000</u>
Cost of goods available for sale	\$700,000	\$620,000
Less: merchandise inventory, Dec. 31	<u>200,000</u>	<u>220,000</u>
Cost of goods sold	<u>500,000</u>	<u>400,000</u>
Gross margin (gross profit)	\$470,000	\$510,000
Operating Expenses		
Salaries	\$110,000	\$105,000
Rent	90,000	90,000
Advertising	70,000	80,000
Utilities	50,000	45,000
Insurance	20,000	20,000
Supplies and postage	24,000	18,000
Depreciation	16,000	12,000
Total expenses	<u>380,000</u>	<u>370,000</u>
Net income	<u>\$ 90,000</u>	<u>\$140,000</u>

5. Move the marker to R6C5, enter the data, and press [ENTER]
6. Move the marker to R6C7, enter the data, and press [ENTER]
7. Move the marker to the rest of the locations until all the information has been entered
8. Move the marker to R1C1, press [Clr] "6" (F7) and select rows 1-24 and columns 1-7
9. Press [Clr] "p" (Ctrl PrtSc) to print the data
 (NOTE: Before printing, check printer settings; after you have printed the information, answer the two questions at the bottom of the printout and turn the form in to your instructor for evaluation.)
10. Press "F3" (Alt F10) to save the file and to return to the Main Menu
11. Press "F3" (Alt F10) to exit program



INVENTORY CONTROL UNIT V

JOB SHEET #4 — COMPUTE OPEN TO BUY

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputers; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Select "Open to Buy" file and press [Return]
6. Viewing the spreadsheet entitled "Open to Buy," enter the data listed below

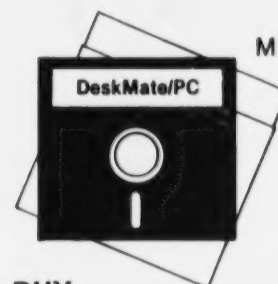
(NOTE: The formulas have already been entered into the spreadsheet. Note how the calculations are executed immediately after entering information.)

Beginning Inventory	102000
Purchased and delivered	23000
Purchased and not delivered	15000
Sales for the period	45750
Markdown, discounts, etc.	517
Estimated merchandise needed	117850

JOB SHEET #4

7. Move the cursor to F6, enter the data, and press [Return]
8. Move the cursor to F7, enter the data, and press [Return]
9. Move the cursor to the rest of the locations until all the information has been entered; check off each entry as you enter the data
10. After the data has been entered, press [Open Apple] and "p" to print
(NOTE: Change characters per inch to 12.)
11. Select "All" and press [Return]
12. Indicate where you want to print the data by moving the cursor to the type of printer you have and pressing [Return]
13. Press [Return] after typing or not typing the date
14. Press [Return] to default for one copy of the data
15. Press [Return] to print the data
16. Press [Esc] several times until you view the Main Menu
17. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and then press [Return]

INVENTORY CONTROL UNIT V



JOB SHEET #4 — COMPUTE OPEN TO BUY

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations on the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "OpenToBu" file under the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Viewing the worksheet entitled "Open to Buy — Retail," enter the data listed on the next page

(NOTE: The formulas have already been entered into the worksheet; press [Clr] "I" (F2) to initiate calculations.)

5. Move the marker to R4C6, enter the data, and press [Return]
6. Move the marker to R5C6, enter the data, and press [Return]

JOB SHEET #4

Beginning Inventory for period	102000
Purchased and delivered	23000
Purchased and not delivered	15000
Sales for the period	45750
Markdown, discounts, etc.	517
Estimated merchandise needed	117850

7. Move the marker to the rest of the locations until all the information has been entered; check off each entry as you enter the data
8. Move the marker to R1C1, press [Clr] "6" (F7); select rows 1-20 and columns 1-6
9. Press [Clr] "p" (Ctrl PrtSc) to print the data
(NOTE: Before printing, check printer settings.)
10. Press "F3" (Alt F10) to save the file and to return to the Main Menu
11. Press "F3" (Alt F10) to exit program

INVENTORY CONTROL UNIT V

ANSWERS TO JOB SHEETS

Job Sheet #1

File: Inventory

Page 1

Retail Method of Inventory Valuation

		<i>Cost</i>	<i>Retail</i>
Beginning Inventory — Feb. 1		\$10,000.00	\$20,000.00
Purchases: February		\$ 2,000.00	\$ 4,000.00
		\$ 1,500.00	\$ 3,000.00
		<u>\$ 750.00</u>	<u>\$ 1,500.00</u>
Goods Available for Sale		\$14,250.00	\$28,500.00
Markup (\$)	\$14,250.00		
Markup (%) 50% of Retail			
Sales — February	\$20,000.00		
Markdowns — February	\$500.00		
Shrinkage — February	\$80.00		
Total Reduction in Inventory		<u>\$10,290.00</u>	<u>\$20,580.00</u>
Ending Inventory — Feb. 28		\$ 3,960.00	\$ 7,920.00

Name the two accounting statements where the ending inventory goes.

1. Balance sheet
2. Income statement

ANSWERS TO JOB SHEETS

Job Sheet #2 (AppleWorks)

Exercise #1

File: Inventory File
Report: List

Page 1

Product: Apt. Book
Description: Calendar Yr
Stock #: 2A8003
Vendor: Quick Service
List Price: \$1.44
Net Price: \$2.88
Reorder Point: 6
Reorder Quant: 12
On Hand: 12
On Order: 0
P.O. #:
Date:

Product: Desk Tray
Description: Letter
Stock #: 3A8001
Vendor: Acme
List Price: \$2.36
Net Price: \$4.72
Reorder Point: 12
Reorder Quant: 48
On Hand: 6
On Order: 48
P.O. #: 02-1003
Date: Feb 2

Product: Envelopes
Description: 4 1/8" x 9 1/2"
Stock #: 6A8B01
Vendor: Acme
List Price: \$5.10
Net Price: \$10.20
Reorder Point: 24 bxs
Reorder Quant: 24 bxs
On Hand: 33 bxs
On Order: 0
P.O. #:
Date:

Product: File Folders
Description: Letter 1/3 cut
Stock #: 5A1A01
Vendor: Acme
List Price: \$4.17
Net Price: \$8.34
Reorder Point: 36 bxs
Reorder Quant: 12 bxs
On Hand: 39 bxs
On Order: 0
P.O. #:
Date:

ANSWERS TO JOB SHEETS

Exercise #1 (continued)

File: Inventory File
Report: List

Page 2

Product: Index Guides
Description: 5" x 8 1/3" cut
Stock #: 4A3B08
Vendor: Griffin, Inc.
List Price: \$6.10/100
Net Price: \$12.20/100
Reorder Point: 5 bxs
Reorder Quant: 10 bxs
On Hand: 5 bxs
On Order: 0
P.O. #:
Date:

Product: Markers — Fine tip
Description: Purple
Stock #: 1A3B07
Vendor: Griffin, Inc.
List Price: \$0.18
Net Price: \$0.36
Reorder Point: 12
Reorder Quant: 12
On Hand: 7
On Order:
P.O. #:
Date:

Product: Paper
Description: Bond 8 1/2" x 11"
Stock #: 7A2B04
Vendor: Quick Service
List Price: \$3.08/ream
Net Price: \$6.16/ream
Reorder Point: 50 rms
Reorder Quant: 250 rms
On Hand: 43 rms
On Order: 0
P.O. #:
Date:

Product: Ribbon
Description: Type Blk 1/2"
Stock #: 2A9F03
Vendor: Acme
List Price: \$1.15
Net Price: \$2.30
Reorder Point: 36
Reorder Quant: 12
On Hand: 41
On Order: 0
P.O. #:
Date:

ANSWERS TO JOB SHEETS

Exercise #1 (end)

Product: Address Label
Description: Self Adhes
Stock #: 4A2C03
Vendor: Acme
List Price: \$1.94
Net Price: \$3.88
Reorder Point: 5
Reorder Quant: 12
On Hand: 8
On Order: 0
P.O. #:
Date:

ANSWERS TO JOB SHEETS

Job Sheet #2**Exercise #2A**

File: Inventory File
Report: List

Page 1

Product: Apt. Book
Description: Calendar Yr
Stock #: 2A8003
Vendor: Quick Service
List Price: \$1.44
Net Price: \$2.88
Reorder Point: 6
Reorder Quant: 12
On Hand: 12
On Order: 0
P.O. #:
Date:
Invoice:

Product: Desk Tray
Description: Letter
Stock #: 3A8001
Vendor: Acme
List Price: \$2.36
Net Price: \$4.72
Reorder Point: 12
Reorder Quant: 48
On Hand: 6
On Order: 12
P.O. #: 02-1010
Date: Feb. 12
Invoice:

Product: Envelopes
Description: 4 1/8" x 9 1/2"
Stock #: 6A8B01
Vendor: Acme
List Price: \$5.10
Net Price: \$10.20
Reorder Point: 24 bxs
Reorder Quant: 24 bxs
On Hand: 33 bxs
On Order: 0
P.O. #:
Date:
Invoice:

ANSWERS TO JOB SHEETS

Exercise #2A (continued)

File: Inventory File
Report: List

Page 2

Product: File Folders
Description: Letter 1/3 cut
Stock #: 5A1A01
Vendor: Acme
List Price: \$4.17
Net Price: \$8.34
Reorder Point: 36 bxs
Reorder Quant: 12 bxs
On Hand: 39 bxs
On Order: 0
P.O. #:
Date:
Invoice:

Product: Index Guides
Description: 5" x 8 1/3" cut
Stock #: 4A3B08
Vendor: Griffin, Inc.
List Price: \$6.10/100
Net Price: \$12.20/100
Reorder Point: 5 bxs
Reorder Quant: 10 bxs
On Hand: 5 bxs
On Order: 0
P.O. #:
Date:
Invoice:

Product: Markers — fine tip
Description: Purple
Stock #: 1A3B07
Vendor: Griffin, Inc.
List Price: \$0.18
Net Price: \$0.36
Reorder Point: 12
Reorder Quant: 12
On Hand: 7
On Order: 12
P.O. #: 02-1024
Date: Feb 19
Invoice:

ANSWERS TO JOB SHEETS

Exercise 2A (end)

File: Inventory File
Report: List

Page 1

Product: Paper
Description: Bond 8 1/2" x 11"
Stock #: 7A2B04
Vendor: Quick Service
List Price: \$3.08/ream
Net Price: \$6.16/ream
Reorder Point: 50 rms
Reorder Quant: 250 rms
On Hand: 43 rms
On Order: 50 rms
P.O. #: 02-1023
Date: Feb 19
Invoice:

Product: Ribbon
Description: Type Blk 1/2"
Stock #: 2A9F03
Vendor: Acme
List Price: \$1.15
Net Price: \$2.30
Reorder Point: 36
Reorder Quant: 12
On Hand: 41
On Order: 0
P.O. #:
Date:
Invoice:

Product: Address Label
Description: Self Adhes
Stock #: 4A2C03
Vendor: Acme
List Price: \$1.94
Net Price: \$3.88
Reorder Point: 5
Reorder Quant: 12
On Hand: 8
On Order: 0
P.O. #:
Date:
Invoice:

ANSWERS TO JOB SHEETS

Job Sheet #2

Exercise #2B

File: Inventory File
Report: List

Page 1

Product: Apt. Book
Description: Calendar Yr
Stock #: 2A8003
Vendor: Quick Service
List Price: \$1.44
Net Price: \$2.88
Reorder Point: 6
Reorder Quant: 12
On Hand: 12
On Order: 0
P.O. #:
Date:
Invoice:

Product: Desk Tray
Description: Letter
Stock #: 3A8001
Vendor: Acme
List Price: \$2.36
Net Price: \$4.72
Reorder Point: 12
Reorder Quant: 48
On Hand: 18
On Order: 0
P.O. #:
Date: Feb. 15
Invoice: AF44-401

Product: Envelopes
Description: 4 1/8" x 9 1/2"
Stock #: 6A8B01
Vendor: Acme
List Price: \$5.10
Net Price: \$10.20
Reorder Point: 24 bxs
Reorder Quant: 24 bxs
On Hand: 33 bxs
On Order: 0
P.O. #:
Date:
Invoice:

ANSWERS TO JOB SHEETS

Exercise #2B (continued)

File: Inventory File
Report: List

Page 2

Product: File Folders
Description: Letter $\frac{1}{3}$ cut
Stock #: 5A1A01
Vendor: Acme
List Price: \$4.17
Net Price: \$8.34
Reorder Point: 36 bxs
Reorder Quant: 12 bxs
On Hand: 39 bxs
On Order: 0
P.O. #:
Date:
Invoice:

Product: Index Guides
Description: 5" $\times$ 8 $\frac{1}{3}$ " cut
Stock #: 4A3B08
Vendor: Griffin, Inc.
List Price: \$6.10/100
Net Price: \$12.20/100
Reorder Point: 5 bxs
Reorder Quant: 10 bxs
On Hand: 5 bxs
On Order: 0
P.O. #:
Date:
Invoice:

Product: Markers — fine tip
Description: Purple
Stock #: 1A3B07
Vendor: Griffin, Inc.
List Price: \$0.18
Net Price: \$0.36
Reorder Point: 12
Reorder Quant: 12
On Hand: 19
On Order: 0
P.O. #:
Date: Feb. 26
Invoice: 10014-A

ANSWERS TO JOB SHEETS

Exercise #2B (end)

File: Inventory File
Report: List

Page 2

Product: Paper
Description: Bond 8 1/2" x 11"
Stock #: 7A2B04
Vendor: Quick Service
List Price: \$3.08/ream
Net Price: \$6.16/ream
Reorder Point: 50
Reorder Quant: 250 rms
On Hand: 93 rms
On Order: 0
P.O. #:
Date: Feb. 25
Invoice: GS11-13B

Product: Ribbon
Description: Type Blk 1/2"
Stock #: 2A9F03
Vendor: Acme
List Price: \$1.15
Net Price: \$2.30
Reorder Point: 36
Reorder Quant: 12
On Hand: 41
On Order:
P.O. #:
Date:
Invoice:

Product: Address Label
Description: Self Adhes
Stock #: 4A2C03
Vendor: Acme
List Price: \$1.94
Net Price: \$3.88
Reorder Point: 5
Reorder Quant: 12
On Hand: 8
On Order: 0
P.O. #:
Date:
Invoice:

Job Sheet #2
Exercise #3A

ANSWERS TO JOB SHEETS

Product	Descript	Stock	Vendor	List	Net	Reo	Reo	On Hand	On Order	PO #	Date
Address Label	Self Adhesive	4A2C03	Acme	\$1.94	\$3.88	5	12	8	0		
Apt. Book	Calendar Yr.	2A8003	Quick Service	\$1.44	\$2.88	6	12	12	0		
Desk Tray	Letter	3A8001	Acme	\$2.36	\$4.72	12	48	6	12	02-1010	Feb 12
Envelopes	4 1/4 x 9 1/2	6A8B01	Acme	\$5.10	\$10.20	24 bxs	24 bxs	33 bxs	0		
File Folders	Letter 1/2 cut	5A1A01	Acme	\$4.17	\$8.34	36 bxs	12 bxs	39 bxs	0		
Index Guides	5 x 8 1/2 cut	4A3B08	Griffin, Inc.	\$6.10/100	\$12.20/100	5 bxs	10 bxs	5 bxs	0		
Markers—fine tip	Purple	1A3B07	Griffin, Inc.	\$0.18	\$0.36	12	12	7	12	02-1024	Feb 19
Paper	Bond 8 1/2 x 11	7A2B04	Quick Service	\$3.08/rm	\$6.16/rm	50 rms	250 rms	43 rms	50 rms	02-1023	Feb 19
Ribbon	Type Bk 1/2	2A9F03	Acme	\$1.15	\$2.30	36	12	41	0		

Job Sheet #2
Exercise #3B

ANSWERS TO JOB SHEETS

Product	Descript	Stock #	Vendor	List	Net Pr	Reo Pt	Reo	On Hand	On Order	P.O. #	Date	Invoice
Address Label	Self Adhesive	4A2C03	Acme	\$1.94	\$3.88	5	12	8	0			
Apt. Book	Calendar Yr.	2A8003	Quick Service	\$1.44	\$2.88	6	12	12	0			
Desk Tray	Letter	3A8001	Acme	\$2.36	\$4.72	12	48	18	0		Feb 15	AF44-401
Envelopes	4 1/8 x 9 1/2	6A8B01	Acme	\$5.10	\$10.20	24 bxs	24 bxs	33 bxs	0			
File Folders	Letter 1/3 cut	5A1A01	Acme	\$4.17	\$8.34	36 bxs	12 bxs	39 bxs	0			
Index Guides	5 x 8 1/3 cut	4A3B08	Griffin, Inc.	\$6.10/100	\$12.20/100	5 bxs	10 bxs	5 bxs	0			
Markers—fine tip	Purple	1A3B07	Griffin, Inc.	\$0.18	\$0.36	12	12	19	0		Feb 26	10014A
Paper	Bond 8 1/2 x 11	7A2B04	Quick Service	\$3.08/rm	\$6.16/rm	50 rms	250 rms	93 rms	0		Feb 25	GS11-13B
Ribbon	Type Blik 1/2	2A9F03	Acme	\$1.15	\$2.30	36	12	41	0			

Exercise #1

File: Inventory File
Report: Report

Page 1

Product	Descript	Stock #	Vendor	List	Net Pt	Rep Pt	Reo	On Hand	On Order	PO #	Date	Invoice
Markers — fine tip	Purple	1A3B07	Griffin, Inc.	\$0.18	\$0.36	12	12	19	0	Feb 26	10014-A	
Apt. Book	Calendar Y	2A8003	Quick Service	\$1.44	\$2.88	6	12	12	0			
Ribbon	Type Bk I	2A9F03	Acme	\$1.15	\$2.30	36	12	41	0			
Desk Tray	Letter	3A8001	Acme	\$2.36	\$4.72	12	48	18	0	Feb 15	AF44-401	
Index Guides	5" x 8 1/2"	4A3B08	Griffin, Inc.	\$6.10	\$12.20	5 bks	10 bks	5 bks	0			
Address Label	Self Adh	4A2C03	Acme	\$1.94	\$3.88	5	12	8	0			
File Folders	Letter 1/2	5A1A01	Acme	\$4.17	\$8.34	36 bks	12 bks	39 bks	0			
Envelopes	4 1/2"	6A8B01	Acme	\$5.10	\$10.20	24 bks	24 bks	33 bks	0			
Paper	Bond 8 1/2	7A2B04	Quick Service	\$3.08	\$6.16	50 rms	250rm	93 rms	0	Feb 25	GS11-13B	

Job Sheet #2 (Radio Shack/IBM)

ANSWERS TO JOB SHEETS

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MBA-225

Exercise #2A

File Inventory File
Report Report

Page 1

Product	Descript	On Order	PO #	Date	Stock #	Vendor	List	Net P	Reorder Pt	Reorder	On Hand	Invoice
Markers -- fine tip	Purple	0		Feb. 26	1A3B07	Griffin	\$0.18	\$0.36	12	12	19	10014-A
Apt. Book	Calendar	0			2A8003	Quick S	\$1.44	\$2.88	6	12	12	
Ribbon	Type Blk 1	0			2A9F03	Acme	\$1.15	\$2.30	36	12	41	
Desk Tray	Letter	0		Feb. 15	3A8001	Acme	\$2.36	\$4.72	12	48	18	AF-44-401
Index Guides	5 x 8 1/2	0			4A3B08	Griffin, Inc.	\$6.10	\$12.2	5 bxs	10 bxs	5 bxs	
Address Label	Self Adh	0			4A2C03	Acme	\$1.94	\$3.88	5	12	8	
File Folders	Letter 1/2	0			5A1A01	Acme	\$4.17	\$8.34	36 bxs	12 bxs	39 bxs	
Envelopes	4 1/2"	0			6A8B01	Acme	\$5.10	\$10.2	24 bxs	24 bxs	33 bxs	
Paper	Bond 8 1/2	0		Feb. 25	7A2B04	Quick S	\$3.08	\$6.16	50 rms	250 rms	93 rms	GS11-13B

Exercise #2B

Product	Descript	Stock	Vendor	List	Net	Reo	Reo	On Hand	On Order	PO #	Date
Address Label	Self Adhesive	4A2C03	Acme	\$1.94	\$3.88	5	12	8	0		
Apt. Book	Calendar Yr	2A8003	Quick Service	\$1.44	\$2.88	6	12	12	0		
Desk Tray	Letter	3A8001	Acme	\$2.36	\$4.72	12	48	6	48	02-1003	Feb. 2
Envelopes	4 1/2 x 9 1/2	6A8B01	Acme	\$5.10	\$10.20	24 bxs	24 bxs	33 bxs	0		
File Folders	Letter 1/2 cut	5A1A01	Acme	\$4.17	\$8.34	36 bxs	12 bxs	39 bxs	0		
Index Guides	5 x 8 1/2 cut	4A3B08	Griffin, Inc.	\$6.10/100	\$12.20/100	5 bxs	10 bxs	5 bxs	0		
Markers-fine tip	Purple	1A3B07	Griffin, Inc.	\$0.18	\$0.36	12	12	7	0		
Paper	Bond 8 1/2 x 11	7A2B04	Quick Service	\$3.08/rm	\$6.16/rm	50 rms	250 rms	43 rms	0		
Ribbon	Type Blk 1/2	2A9F03	Acme	\$1.15	\$2.30	36	12	41	0		

ANSWERS TO JOB SHEETS

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ANSWERS TO JOB SHEETS

Job Sheet #3

File: Stock Turnover

Page 1

Stock/Merchandise Turnover

	1985	1984
Beginning Inventory January 1	\$ 220,000.00	\$ 190,000.00
Ending Inventory December 31	\$ 220,000.00	\$ 185,000.00
Average Inventory for Year	\$ 440,000.00	\$ 187,500.00
Gross Sales	\$ 990,000.00	\$ 920,000.00
Less: Returns & Allowances	\$ 20,000.00	\$ 10,000.00
Net Sales	\$ 970,000.00	\$ 910,000.00
Stock/Merchandise Turnover	4.62	4.44

1. What is the turnover? 4.62 4.44
2. Which year has a better turnover? 1985

ANSWERS TO JOB SHEETS

Job Sheet #4

File: Open to Buy

ADD: OPEN TO BUY — RETAIL

Beginning Inventory for Period	\$102,000.00
Merchandise Purchased & Delivered	\$ 23,000.00
Merchandise Purchased & Not Delivered	<u>\$ 15,000.00</u>

TOTAL	\$140,000.00
-------	--------------

LESS:

Sales for Period	\$ 45,750.00
Reductions	<u>\$ 517.00</u>
TOTAL	\$ 46,267.00

Merchandise Needed for Period	\$117,850.00
-------------------------------	--------------

OPEN TO BUY	\$ 24,117.00
-------------	--------------

\$140,000	(Add Total)
<u>-46,267</u>	(Less Total)
93,733	(On Hand)
117,850	(Merchandise Needed)
<u>-93,733</u>	(On Hand)
24,117	(Open to Buy)

INVENTORY CONTROL UNIT V

NAME _____

TEST

1. Match the terms on the right with their correct definitions.

(NOTE: Answers to questions a.-g. appear on this page.)

- | | | |
|---------|--|-------------------------------|
| _____a. | An assortment of the bread-and-butter items that enjoy day-to-day customer demand | 1. First In, First Out (FIFO) |
| _____b. | A distributed assortment of what the customer wants so that — throughout all price zones and price ranges — a balance is maintained with replacements | 2. Shrinkage or shrink |
| _____c. | A cost method of valuing inventory which is based on the assumption that the most recent costs incurred should be charged against revenue; therefore, the inventory is composed of the earliest costs | 3. Last In, First Out (LIFO) |
| _____d. | A cost method of valuing inventory which is based upon the assumption that costs should be charged against revenue in the order in which they were incurred; therefore, the inventory is composed of the most recent costs | 4. Open order |
| _____e. | An order placed without price or delivery stipulations or an order sent to a market representative specifying the vendor | 5. Basic stock |
| _____f. | The resulting difference between the established sales figure and the actual audited figure; often caused by errors in making change or by missing saleschecks | 6. Balanced stock |
| _____g. | The difference between actual stocks and amounts per book records | 7. Over or short |

TEST

(NOTE: Answers to questions h.-o. appear on this page.)

- | | | |
|---------|--|------------------------------------|
| _____h. | A term applied to merchandise purchased; i.e., ordered but not yet received | 8. Sales check |
| _____i. | A record of purchases (from orders) and of sales (from the stubs or the price tickets) usually maintained by the buyer | 9. Minimum stock control |
| _____j. | Those tangible goods that are on hand | 10. On order |
| _____k. | A document itemizing all units of a customer's order | 11. Reorder point |
| _____l. | A method of accounting whereby daily sales, discounts, and markdowns are deducted from the book inventory, which includes purchases and merchandise returns to date; similar to book inventory | 12. Point-of-sale inventory system |
| _____m. | The method of reordering staple merchandise on the basis of a predetermined minimum quantity; when this minimum is reached, the quantity of the initial order is again purchased | 13. Physical inventory |
| _____n. | A level of an inventory item that is established to provide for protection against reasonable variations in demand | 14. Stock book |
| _____o. | A perpetual inventory system that is usually tied in with a data register where at the time of the sale, the entry is made into the inventory system | 15. Perpetual inventory |

TEST

(NOTE: Answers to questions p.-w. appear on this page.)

- | | | |
|---------|---|------------------------|
| _____p. | The process of automatically adjusting inventory levels as items are sold; in addition, it records the sales history and computes the sales tax and the total sale | 16. Open to buy |
| _____q. | A physical inventory taken at the end of an accounting period; this may be done by hand or electronically | 17. Invoice |
| _____r. | The process of counting all the merchandise and recording the information to then calculate the value of the inventory | 18. Stock control |
| _____s. | The dollar amount of merchandise that may be purchased in a given period to maintain a planned inventory level; also may be known as a merchandise budget | 19. Sales posting |
| _____t. | A control document used to check what was ordered with what was received | 20. Periodic inventory |
| _____u. | The process of determining future merchandising needs based upon analyzing past records; i.e., historical tracking | 21. Purchase order |
| _____v. | Broad term for various types of systems and methods designed to control stock; i.e., keep it in step with customer demand and one step ahead when demand falters | 22. Forecasting |
| _____w. | An order usually written on a form for merchandise, equipment, supplies, or other goods which authorizes the vendor to deliver the items listed at the prices specified | 23. Physical count |

TEST

(NOTE: Answers to questions x.-ee. appear on this page.)

- | | | |
|----------|---|---------------------------------|
| _____x. | The level of inventory needed to reduce investment while improving service through a more balanced stock approach | 24. Stock level |
| _____y. | A plan that is necessary for maintaining a balanced inventory level in relation to anticipated sales; the total inventory investment should be large enough to meet the expected demand and, at the same time, as low as possible to assure a good rate of stock turnover | 25. Stock keeping unit (SKU) |
| _____z. | The part of the price ticket that is removed by the salesperson at the time of sale for unit merchandise control purposes | 26. Visual system stock control |
| _____aa. | The lowest level of identification of merchandise for inventory management; within a particular style, this usually refers to the ability to identify a unique size within a unique color | 27. Safety stock |
| _____bb. | The method of arranging stock on shelves in piles of equal quantity so that a quick visual count can be made | 28. Book inventory |
| _____cc. | A form filled out by the salesperson for merchandise that is requested by customers but not available in stock | 29. Departmentizing |
| _____dd. | The amount of stock that is shown to be on hand by a perpetual inventory system under which sales, markdowns, and discounts are deducted from total purchases to date; usually expressed in retail dollars, but also can apply to the cost inventory derived periodically under the retail inventory method | 30. Want slip |
| _____ee. | The organization of related merchandise and the subsequent identification as a department | 31. Stub |

TEST

(NOTE: Answers to questions ff.-mm. appear on this page.)

- | | | |
|----------|---|-----------------------------|
| _____ff. | The relation between current stock and current sales, expressed either in dollars or in units | 32. Unit control |
| _____gg. | The control of merchandise in terms of pieces rather than in terms of dollars | 33. Specific identification |
| _____hh. | A merchandise control system wherein a group of related merchandise items (a classification) is controlled by a dollar inventory and sales rather than by units | 34. Stock-sales ratio |
| _____ii. | The number of times during the year that the average dollar stock of merchandise is sold | 35. Weighted average |
| _____jj. | The reduction of selling price | 36. Markup |
| _____kk. | A cost method of valuing inventory where merchants use coded cost symbols to mark high-priced products; a clerk tallies the inventory by reading from the price tag, label or sheet; the final listing contains each item specifically identified | 37. Turnover |
| _____ll. | The difference between cash price and selling price | 38. Markdown |
| _____mm. | A cost method of valuing inventory used to avoid the extremes of FIFO and LIFO caused by inflation and deflation; it is based on an average price paid by the retailer for inventory purchases | 39. Classification control |

TEST

2. List three basic inventory decisions.

- a. _____
- b. _____
- c. _____

3. Select from the following list reasons for using a sound inventory system by placing an "X" in the blanks preceding the correct reasons.

- _____ a. Determines the best buying price
- _____ b. Identifies possibilities for new lines or kinds of goods
- _____ c. Identifies price preferences of customers
- _____ d. Determines how much profit is in each item
- _____ e. Figures the quantity sold of a certain item
- _____ f. Determines when to stop buying seasonal items
- _____ g. Identifies items for which demand has fallen off
- _____ h. Identifies the kind and style of goods customer wants

4. Match types of recordkeeping systems on the right with their descriptions.

- | | |
|---|----------------------|
| _____ a. A tie-in between a piece ticket and an inventory sheet; these are used for inventory control and carry complete product information | 1. Card system |
| _____ b. A manual system that uses a card reader to calculate merchandise sold and is used for inventory only, not as a price ticket | 2. Sales tags/labels |
| _____ c. Used to input merchandise order/reorder; automatically received by a computer that prints a fill order for the warehouse | 3. Data register |
| _____ d. Allows you to input merchandise number and price is automatically calculated; information is stored and printed for sales records, inventory reordering, and inventory control | 4. Computer terminal |

TEST

5. Distinguish between methods of calculating inventory worth by placing an "X" next to the description of the retail inventory method.
- _____a. A method for maintaining accounting (book) control of merchandise at retail amounts, rather than cost amounts; determination of merchandise cost at any point is accomplished by the application of a calculated markon percentage to the book retail amounts, and a subtraction of the resulting figure from the book retail amount
 - _____b. The calculation of inventory at actual cost price to the purchaser; the book inventory control is used to accumulate cost figures, adding the cost of such items as purchases and transportation to the beginning inventory amounts
6. Select advantages/disadvantages of retail and cost inventory methods by placing an "R" for retail inventory methods and a "C" for cost inventory methods in the appropriate blanks.
- a. Advantages
 - _____1. Lower recordkeeping costs
 - _____2. Inexpensive
 - _____3. Computerized system
 - _____4. Flexible
 - b. Disadvantages
 - _____1. Impacted by inflation
 - _____2. Is an averaging process
 - _____3. Involves clerical costs
 - _____4. Subject to physical inventory errors
 - _____5. Depends on sales forecasts

TEST

7. Match controlling features of inventory software on the right with their descriptions given below and on the next page.

- | | | |
|---------|--|---|
| _____a. | If sales information has been entered into the computer, then the manager/owner can access the inventory information at any time; periodically an actual count is compared to the quantity listed on the printout; in addition, the total dollar amount can be easily determined for the merchandise sold | 1. Sales analysis |
| _____b. | When a customer wants an item that is out of stock or is not carried by the store; through accurate recordkeeping, a list can be printed identifying these for follow-up so they don't become lost | 2. Posting merchandise arrivals and sales |
| _____c. | Catalog of inventory items that would list all the items in alphabetical order along with price, part number, location, and quantity; salespersons can use this to assist in identifying what is available for sale when selling to customers from the floor | 3. Printing/reprinting |
| _____d. | The merchant needs to know the sales activity of each item in the inventory; this information is entered by a data register or through some other type of sales receipt; when this information is entered, besides reporting sales information, it can also be automatically deducted from inventory figures; the merchant can then analyze trends and "hot sellers" | 4. Cataloging |
| _____e. | When the merchandise arrives, it is checked against the purchase order for accuracy; the information is entered (journalized) into the computer | 5. Back orders |
| _____f. | Can be easily printed on forms because the vendor, order number, catalog number and various sources available for the item are already in the computer; these data are quickly accessed and the operator enters the quantity; they are automatically printed with the item(s) costed out | 6. Physical inventory check |
| _____g. | When the owner/manager is preparing financial reports for the state or federal government this occurs when reports are prepared by any field or fields within the file; in addition, both unit and dollar information becomes easily available and items can be selected for the reports | 7. Part search |
| | | 8. Purchase orders |
| | | 9. Lost sales |

TEST

- _____h. When a customer asks about a particular item, the salesperson must quickly determine the status of that item; the information is accessed by the computer via stock number, name, or any other field
 - _____i. If you are out of stock, then an entry can be made requesting the product; the merchant can daily or weekly request a printout to determine if the back orders have been filled
8. Select true statements concerning journalizing inventory records by placing an "X" in the blanks preceding the correct statements.
- _____a. The purpose of journalizing inventory records is to keep accurate records of incoming merchandise and outgoing purchases.
 - _____b. Sales receipts and markdowns are added to the inventory records.
 - _____c. Purchase orders and invoices are subtracted from the inventory records.
9. Select from the following list benefits of a computerized distribution planning system by placing an "X" in the blanks preceding the correct benefits.
- _____a. Increase in out-of-stock situations
 - _____b. Decrease in finished goods inventory levels with a resultant reduction in inventory costs
 - _____c. Reduction of freight costs
 - _____d. Reduction in overtime premium pay through better forecasting of future requirements
 - _____e. Development of a model for forecasting

(NOTE: If the following activities have not been accomplished prior to the test, ask your instructor when they should be completed.)

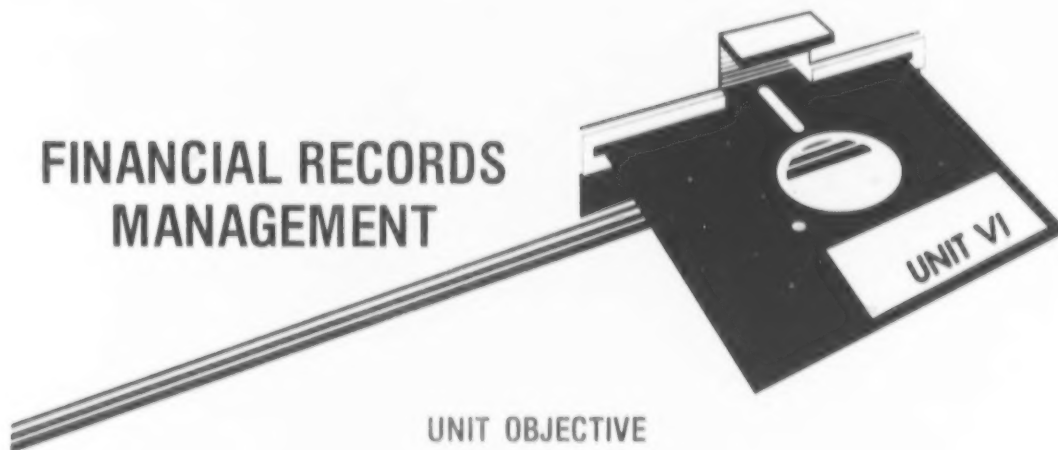
10. Calculate inventory worth. (Assignment Sheet #1)
11. Demonstrate the ability to use an integrated software package with data base and spreadsheet capabilities to:
- a. Compute value of inventory — retail and cost. (Job Sheet #1)
 - b. Enter, maintain, and update inventory records. (Job Sheet #2)
 - c. Compute stock turnover. (Job Sheet #3)
 - d. Compute open to buy. (Job Sheet #4)

INVENTORY CONTROL UNIT V

ANSWERS TO TEST

- | | | | | | | | | |
|----|----|----|----|----|-----|----|-----|----|
| 1. | a. | 5 | k. | 8 | u. | 22 | ee. | 29 |
| | b. | 6 | l. | 15 | v. | 18 | ff. | 34 |
| | c. | 3 | m. | 9 | w. | 21 | gg. | 32 |
| | d. | 1 | n. | 11 | x. | 27 | hh. | 39 |
| | e. | 4 | o. | 12 | y. | 24 | ii. | 37 |
| | f. | 7 | p. | 19 | z. | 31 | jj. | 38 |
| | g. | 2 | q. | 20 | aa. | 25 | kk. | 33 |
| | h. | 10 | r. | 23 | bb. | 26 | ll. | 36 |
| | i. | 14 | s. | 16 | cc. | 30 | mm. | 35 |
| | j. | 13 | t. | 17 | dd. | 28 | | |
2. a. When to order merchandise/materials
b. How much to order
c. What to order
3. a, b, c, e, f, g, h
4. a. 2
b. 1
c. 4
d. 3
5. a
6. a. 1) C
2) R
3) C
4) R
- b. 1) C
2) R
3) R
4) C
5) R
7. a. 6 f. 8
b. 9 g. 3
c. 4 h. 7
d. 1 i. 5
e. 2
8. a
9. b, c, d, e
10. Evaluated to the satisfaction of the instructor
11. Performance skills evaluated to the satisfaction of the instructor

FINANCIAL RECORDS MANAGEMENT



UNIT OBJECTIVE

After completion of this unit, the student should be able to use an integrated software package with spreadsheet capabilities to compute data for financial records including income statements, balance sheets, purchase orders, and cost of goods sold. The student should also be able to compute markups and markdowns. Competencies will be demonstrated by correctly performing the procedures outlined in the assignment and job sheets and by scoring a minimum of 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms related to financial records management with their correct definitions.
2. Distinguish between financial controls in business.
3. Calculate financial ratios. (Assignment Sheet #1)
4. Demonstrate the ability to use an integrated software package with spreadsheet capabilities to:
 - a. Compute markups and markdowns. (Job Sheet #1)
 - b. Compute cash and quantity discounts. (Job Sheet #2)
 - c. Prepare purchase orders. (Job Sheet #3)
 - d. Create and compute an income statement. (Job Sheet #4)
 - e. Create and compute a balance sheet. (Job Sheet #5)
 - f. Create and compute the cost of goods sold. (Job Sheet #6)

FINANCIAL RECORDS MANAGEMENT UNIT VI

SUGGESTED ACTIVITIES

- A. Obtain additional materials and/or invite resource people to class to supplement/reinforce information provided in this unit of instruction.
- B. Review materials in this unit and determine how much information will need to be presented to the students.
- C. Learn the routines of the integrated software package and become familiar with the material on the data diskette included in this publication.
- D. Make transparencies from the transparency masters included with this unit.

(NOTE: Activities A-D should be completed prior to the teaching of this unit.)

- E. Make copies of purchase order form for Job Sheet #3 if students do not have own books.
- F. Provide students with objective sheet.
- G. Discuss unit and specific objectives.
- H. Provide students with information and assignment sheets.
- I. Discuss information and assignment sheets.

(NOTE: Use the transparencies to enhance the information as needed.)

- J. For users of Apple microcomputers with two disk drives, have students make Drive 2 their current drive. This can be done by (1) selecting other activities at Main Menu, (2) changing current disk drive, and (3) selecting Drive 2. The students can then press [Esc] to Main Menu and proceed with the job sheets.
- K. Have students configure printers and select 12-pitch.
- L. Provide students with job sheets.
- M. Discuss and demonstrate the procedures outlined in the job sheets.
- N. Integrate the following activities throughout the teaching of this unit:
 - 1. Discuss the procedures your school district follows when you request supplies or equipment.
 - 2. Obtain a computer economic simulation that uses financial records as a basis for decision making; set up teams and conduct the simulation.
 - 3. Visit with the school's accounts clerk to determine what records are used for budgeting and financial control.

SUGGESTED ACTIVITIES

4. Have students interview persons who are in charge of financial recordkeeping. Compare the findings of the similarities and differences of how these records are used.
5. Discuss the managerial aspects of accounting and financial records analysis.
6. Demonstrate how to compute discounts and how the computer can be used for other financial operations.
7. Construct an income statement and balance sheet relating where the information is obtained.
8. Discuss career opportunities in financial records management.

(NOTE: Refer to the glossary of career titles provided in the introductory material for this publication.)
9. Discuss how the financial market has moved to an electronic operation with such trends as Electronic Funds Transfer (EFT) and the debit card.
10. Meet individually with students to evaluate their progress through this unit of instruction, and indicate to them possible areas of improvement.

- O. Give test.
- P. Evaluate test.
- Q. Reteach if necessary.

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- A. Objective sheet
- B. Suggested activities
- C. Information sheet
- D. Transparency masters
 1. TM 1 — Flowchart of Financial Controls in Business
 2. TM 2 — Types of Ratios
 3. TM 3 — Breakeven Point
 4. TM 4 — Discounts
 5. TM 5 — Balance Sheet
 6. TM 6 — Income Statement

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- E. Assignment Sheet #1 — Calculate Financial Ratios
(NOTE: Assignment Sheet #1 cannot be completed until students have the data generated from Job Sheets 4, 5, and 6.)
- F. Answers to Assignment Sheet #1
- G. Job sheets
 - 1. Job Sheet #1 — Compute Markups and Markdowns
 - 2. Job Sheet #2 — Compute Discounts
 - 3. Job Sheet #3 — Prepare Purchase Orders
 - 4. Job Sheet #4 — Create and Compute an Income Statement
 - 5. Job Sheet #5 — Create and Compute a Balance Sheet
 - 6. Job Sheet #6 — Create and Compute the Cost of Goods Sold
- H. Answers to job sheets
- I. Test
- J. Answers to test

REFERENCES USED IN DEVELOPING THIS UNIT

(NOTE: The following is a list of references used in completing this unit. These publications would make excellent supplemental materials for the classroom.)

- A. *AppleWorks Reference Manual*. Cupertino, California: Apple Computers, Incorporated, 1983.
- B. Castlewitz, David M. and Lawrence J. Chisauky. *VisiCalc Home and Office Companion*. Berkeley, California: Osborne/McGraw-Hill, 1982.
- C. *DeskMate Reference Manual*. Fort Worth, Texas: Tandy Corporation, 1985.
- D. Morgenstein, Melvin and Harriet Strongin. *Modern Retailing*. New York, New York: John Wiley & Sons, 1985.
- E. Schroeder, Betty L. and Sally Webber. *Accounting*. New York, New York: John Wiley & Sons, 1984.
- F. Sullivan, David R., Theodore G. Lewis, and Curtis R. Cook. *Computing Today*. Boston, Massachusetts: Houghton Mifflin Company, 1985.
- G. Swanson, Robert M., Lewis D. Boynton, Kenton E. Ross, and Robert D. Hanson. *Century 21 Accounting*. Third edition. Cincinnati, Ohio: South-Western Publishing Company, 1982.
- H. Trainor, Timothy N. *Computer Literacy*. Santa Cruz, California: Mitchell Publishing Company, 1984.

FINANCIAL RECORDS MANAGEMENT UNIT VI

INFORMATION SHEET

I. Terms and definitions

- A. Balance sheet — A financial statement which shows the financial position of an entity as of a specific point in time

(NOTE: This statement is also called the statement of financial position.)
- B. Book value — That portion of the cost of the fixed asset that has not been recorded as a depreciation expense
- C. Breakeven point — The figure which indicates if a company has zero profit or loss (total revenue for the company is equal to total costs)
- D. Cash discount — A reduction in the total amount due on an invoice offered if the invoice is paid within a designated period of time
- E. Cash flow statement — A financial statement which accounts for the increase or decrease in a company's cash during a period by showing where the company obtained the cash and its uses
- F. Comparative financial statements — Financial statements which show financial data for a series of years in adjacent columns
- G. Current ratio — The relationship of a company's current assets to its current liabilities
- H. Debt ratios — Ratios concerned with a firm's policy on long-term debt
- I. External financial reports — The standard financial reports, the balance sheet, the income statement, and the statement of changes in financial position, issued by entities for use by outside decision makers
- J. Forecasting — The process of determining future merchandise needs based upon analyzing past records, i.e. historical tracking
- K. Income statement — A financial statement which summarizes the operations of a business and shows revenues, expenses, gains, and losses over an accounting period
- L. Internal financial reports — Reports issued for use by managers of an entity that are usually more detailed than external reports

(NOTE: These are also called managerial accounting reports.)
- M. Internal users — The managers of an entity who use accounting information

INFORMATION SHEET

- N. Liquidity ratios — Ratios concerned with a firm's ability to meet current obligations
- O. Quantity discount — A reduction in list price given by vendors for purchasing in volume
- P. Profitability ratios — Ratios designed to measure a firm's efficiency in generating profits in relation to sales and relation to investment
- Q. Ratio — The relationship of one amount to another on a financial statement
- R. Retained earnings — The portion of the stockholders' equity which is made up of earnings of the corporation which have been retained in the corporation rather than paid out as dividends
- S. Revenue — Earnings resulting from the receipt of cash or other assets in exchange for goods sold by the entity or services performed by the entity
- T. Statement of changes in capital — A financial statement which explains the changes in the owner's equity account for the accounting period
- U. Statement of changes in financial position — A financial statement which shows where the financial resources of a business came from and how they have been used
- V. Statement of retained earnings — A financial statement which shows the changes in retained earnings from one period to the next

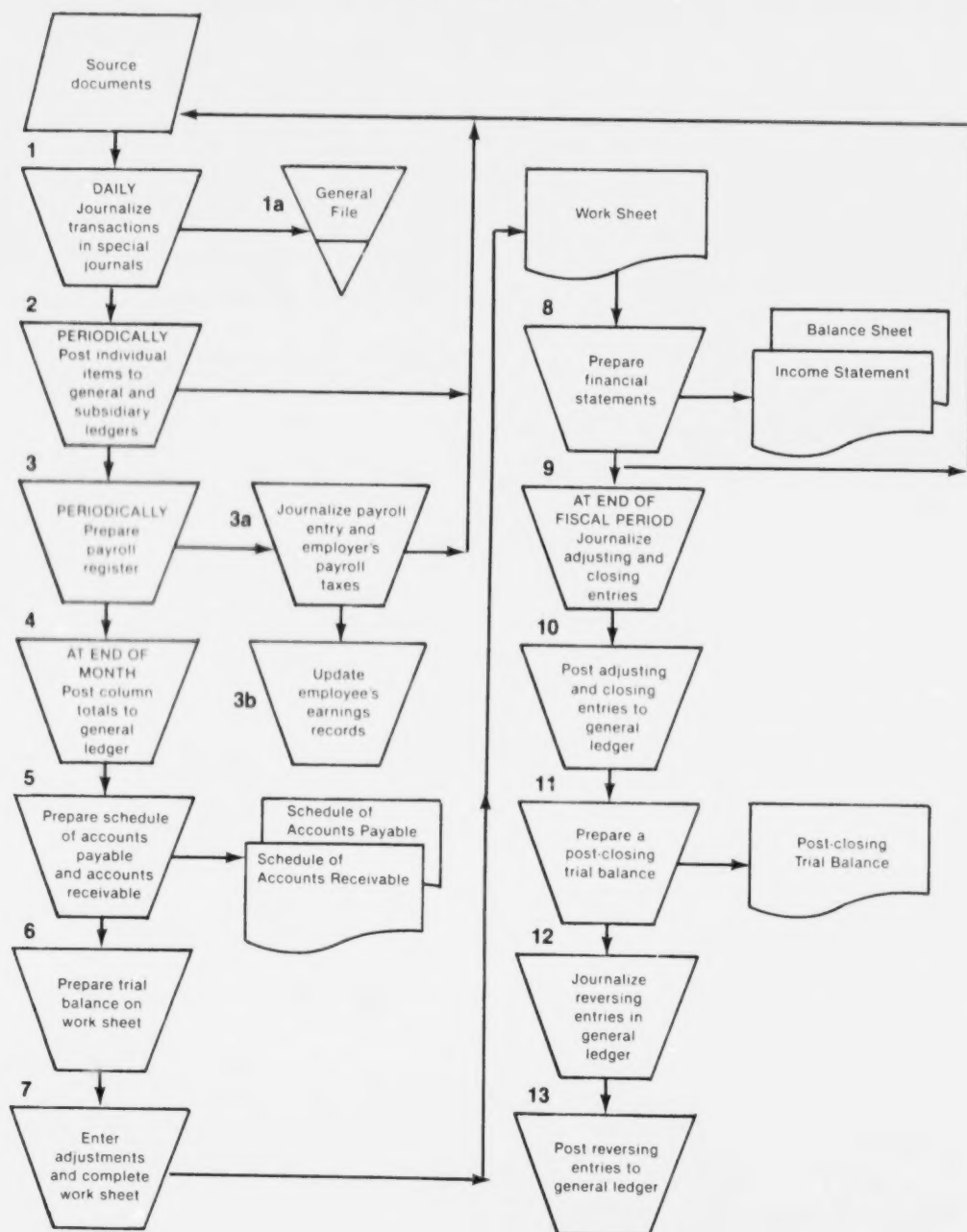
II. Financial controls in business (Transparency 1)

- A. Internal records
 - 1. Budgets
 - 2. Ratios (Transparency 2)
 - a. Liquidity ratios
 - 1) Current ratio
 - 2) Acid test ratio (quick ratio)
 - 3) Receivables turnover
 - 4) Inventory turnover

INFORMATION SHEET

- b. Debt ratios
 - 1) Debt equity ratio
 - 2) Debt to total assets ratio
 - 3) Times interest earned ratio
- c. Profitability ratios
 - 1) Earnings per share
 - 2) Dividend yield
 - 3) Price-earnings ratio
 - 4) Gross profit margin
 - 5) Return on investment
- 3. Cost analysis
- 4. Breakeven point (Transparency 3)
- 5. Discounts (Transparency 4)
- B. External records
 - 1. Balance sheet (Transparency 5)
 - 2. Income statement (Transparency 6)
 - 3. Statement of changes in financial position

Flowchart of Financial Controls in Business



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Types of Ratios

LIQUIDITY RATIOS

$$\text{Current ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

$$\text{Acid test or quick ratio} = \frac{\text{Cash} + \text{Marketable Securities} + \text{Receivables}}{\text{Current Liabilities}}$$

$$\text{Receivables turnover} = \frac{\text{Credit Sales}}{\text{Average Receivables}}$$

$$\text{Inventory turnover} = \frac{\text{Cost of Goods Sold}}{\text{Average Inventory}}$$

DEBT RATIOS

$$\text{Debt to equity ratio} = \frac{\text{Total Liabilities}}{\text{Total Stockholders Equity}}$$

$$\text{Debt to total assets ratio} = \frac{\text{Total Liabilities}}{\text{Total Assets}}$$

$$\text{Times interest earned ratio} = \frac{\text{Earnings Before Interest Expense and Income Tax}}{\text{Interest Expense}}$$

PROFITABILITY RATIOS

$$\text{Earnings per share} = \frac{\text{Net Income Less Preferred Stock Dividend}}{\text{Average Shares of Common Stock Outstanding}}$$

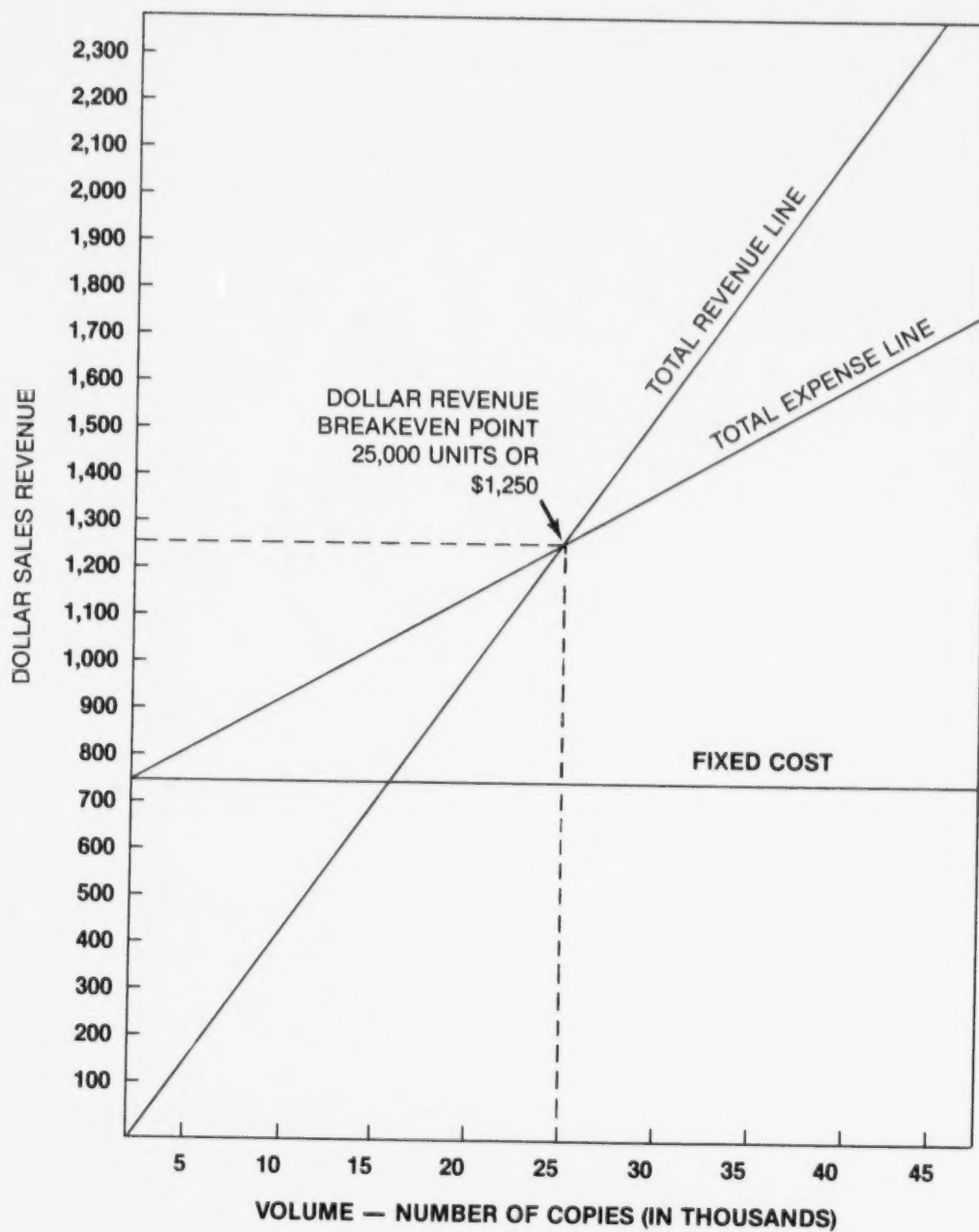
$$\text{Dividend yield} = \frac{\text{Dividend per Share}}{\text{Market Value per Share}}$$

$$\text{Price-earnings ratio} = \frac{\text{Market Price per Share}}{\text{Earnings per Share}}$$

$$\text{Gross profit margins} = \frac{\text{Sales Less Cost of Goods Sold}}{\text{Sales}}$$

$$\text{Return on investment} = \frac{\text{Net Income}}{\text{Tangible Assets}}$$

Breakeven Point



Discounts

INVOICE

 NO. 11-010
 ② DATE Feb. 1 '86

 YOUR
 ORDER NO. CA-32B

 OUR
 ORDER NO. 1Y23

SOLD TO •

SHIP TO •

F.O.B		③ TERMS ④ 2/10, n/30	DATE SHIPPED Feb 1 '86	SHIPPED VIA Truck—UPS	SALESMAN G. James	
ORDERED	SHIPPED	DESCRIPTION		PRICE	PER	AMOUNT
1,000	1,000	Widgets Less quantity discount over 500 @ 10%		2.50	Ea.	2,500
						125
						2,375

- ① Cash Discount — Begins on invoice date ② and you have 10 days (discount period) to receive 2% discount ③ and 30 days to pay ④ (credit period).

$$\$2,500 \times .02 = \$50.$$

- ⑤ Quantity Discount — $1,000 - 500 = 500 @ 2.50 = 1250 \times .10 = \$125.$

Balance Sheet

XYZ COMPANY STATEMENT OF FINANCIAL POSITION DECEMBER 31, 19--

Assets

Current Assets		
Cash		10,000
Accounts Receivable	50,000	
Less: Allowance for Uncollectible Accounts	2,000	48,000
Supplies		2,000
Prepaid Expense		<u>1,500</u>
Total Current Assets		61,500
Investments		
Land held for future development		<u>10,000</u>
Total Investments		10,000
Fixed Assets		
Equipment	10,000	
Less: Accumulated Depreciation	<u>5,000</u>	5,000
Furniture and Fixtures	6,000	
Less: Accumulated Depreciation	<u>2,000</u>	<u>4,000</u>
Total Fixed Assets		<u>9,000</u>
Total Assets		<u><u>80,500</u></u>

Liabilities and Owners' Equity

Liabilities		
Current Liabilities		
Accounts Payable	35,000	
Interest Payable	<u>800</u>	
Total Current Liabilities		35,800
Long-term Liabilities		
Notes Payable 16%	<u>10,000</u>	
Total Long-Term Debt		10,000
Partner's Equity		
Capital, Xavier	10,000	
Capital, Yancy	10,000	
Capital, Zonly	<u>14,000</u>	
Total Capital		<u>34,700</u>
Total Liabilities and Partners' Equity		<u><u>80,500</u></u>

Income Statement

ABC COMPANY
INCOME STATEMENT
FOR THE YEAR ENDING DECEMBER 31, 19--

Sales		5,000,000	
Less: Cost of goods sold		<u>2,450,000</u>	
Gross margin			2,550,000
Selling expenses			
Sales salaries	300,000		
Sales commissions	210,000		
Advertising	175,000		
Travel	<u>25,000</u>		
Total selling expense		710,000	
General and administrative expenses			
Salaries	458,000		
State and local taxes	47,600		
Telephone	8,400		
Legal and professional fees	9,200		
Insurance	12,450		
Depreciation	198,550		
Bad debt expense	<u>10,000</u>		
Total general and administrative expenses		<u>744,200</u>	
Total operating expenses			<u>1,454,200</u>
Operating income			1,095,800
Other income and expenses			
Investment revenue	98,000		
Gain on sale of land	<u>12,000</u>	110,000	
Interest expense	(85,000)		
Loss on equipment due to fire	<u>(8,500)</u>	<u>(93,500)</u>	
Total other income			16,500
Net income before income taxes			1,112,300
Less: Applicable income taxes			<u>444,920</u>
Net income after income taxes			<u><u>667,380</u></u>
Earnings per share (on 100,000 shares)			6.67

FINANCIAL RECORDS MANAGEMENT

UNIT VI

ASSIGNMENT SHEET #1 — CALCULATE FINANCIAL RATIOS

(NOTE: Assignment Sheet #1 cannot be completed until students have the data generated from Job Sheets 4 and 5.)

Directions: From the financial records included in Job Sheets 4, 5, and 6, calculate the following financial ratios.

LIQUIDITY RATIOS

A. Current Ratio = $\frac{\text{Current Assets}}{\text{Current Liabilities}}$ _____ = _____

B. Acid Test or Quick Ratio = $\frac{\text{Cash} + \text{Marketable Securities} + \text{Receivables}}{\text{Current Liabilities}}$
 _____ = _____

DEBT RATIOS

C. Debt to Total Assets Ratio = $\frac{\text{Total Liabilities}}{\text{Total Assets}}$ _____ = _____

PROFITABILITY RATIOS

D. Gross Profit Margins = $\frac{\text{Sales Less Cost of Goods Sold}}{\text{Sales}}$ _____ = _____

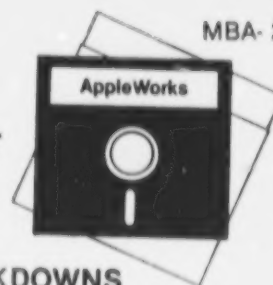
E. Return on Investment = $\frac{\text{Net Income}}{\text{Tangible Assets}}$ _____ = _____

**FINANCIAL RECORDS MANAGEMENT
UNIT VI**

ANSWERS TO ASSIGNMENT SHEET #1

- A. 3.81
- B. 2.39
- C. .29
- D. .14
- E. .077

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #1 — COMPUTE MARKUPS AND MARKDOWNS

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software

2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Select "Make a new file for the spreadsheet" and press [Return]
5. Select "Make a new file from scratch" and press [Return]
6. Enter "Markup" for file name and press [Return]
7. Viewing the spreadsheet, enter the labels, formula, and data given on the next two pages:

(NOTE: Enter labels in upper case format; leave spaces as indicated; quote marks will need to precede entries meant as signs rather than values.)

JOB SHEET #1

Cell Location *Label/Formula*

(NOTE: Formulas in A8, B8, D8, E8, and F8 will need to be copied through row 13.)

C1	MARKUP AND MARKDOWN CALCULATION
A3	MARKUP
A5	MARKUP %
E5	\$ AMOUNT
A6	COST %
B6	RETAIL %
D6	COST \$
E6	RETAIL \$
F6	MARKUP \$
A8	(F8/D8)
B8	(F8/E8)
D8	E8 - F8
E8	D8 + F8
F8	E8 - D8

8. Calculate the markups; write your answers in the blanks:

<i>Markup %</i>	<i>Missing Value</i>
<i>Cost & Retail</i>	<i>(Cost or Retail or MU \$)</i>

- | | | | |
|----|-------|-------|--------------------------------------|
| A. | _____ | _____ | Markup is \$5 and retail is \$20. |
| B. | _____ | _____ | Markup is \$4.50 and cost is \$18. |
| C. | _____ | _____ | Retail is \$30 and cost is \$20. |
| D. | _____ | _____ | Cost is \$1450 and retail is \$1975. |
| E. | _____ | _____ | Cost is \$37 and markup is \$12. |
| F. | _____ | _____ | Markup is \$.27 and retail is \$.98. |

9. Enter the dollar amount into the appropriate cells of columns D, E, and F of the spreadsheet

(NOTE: After entering figures in columns D-F, rows 8-13, press [Open Apple] and "I"; choose value format, fixed, and 2 decimals; press [Return]. Do this for columns A, B, D-F.)

10. After you have completed the markup exercises, then proceed to the markdown exercises that will be done on the same spreadsheet

JOB SHEET #1

11. Enter the following information:

Cell Location	Label/Formula
A14	MARKDOWN
A16	OLD PRICE
B16	MARKDOWN
D16	NEW PRICE
F16	NEW % MD
H16	OLD % MD
D18	(A18-B18)
F18	(B18/D18)
H18	(B18/A18)

(NOTE: Formulas in D18, F18, and H18 will need to be copied through row 21.)

A14	MARKDOWN
A16	OLD PRICE
B16	MARKDOWN
D16	NEW PRICE
F16	NEW % MD
H16	OLD % MD
D18	(A18-B18)
F18	(B18/D18)
H18	(B18/A18)

12. Calculate the markdowns; write your answers below:

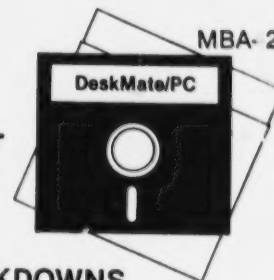
New Markdown %	Old Selling Markdown%	New Selling Price
A. _____	_____	_____ Retail = \$40, Markdown = \$5
B. _____	_____	_____ Retail = \$99, Markdown = \$33
C. _____	_____	_____ Retail = \$9.99, Markdown = \$2.50
D. _____	_____	_____ Retail = \$49.95, Markdown = \$10

13. Enter amounts into columns A and B on the spreadsheet for each problem

(NOTE: After entering figures in columns A and B, rows 18-21, press [Open Apple] and "I"; choose columns and value format, fixed, and 2 decimals; press [Return]; do this for columns A, B, D, F, and H.)

14. Press [Open Apple] and "o"; change characters per inch to 12; press [Esc]
15. Press [Open Apple] and "p"; select "All" and press [Return]
16. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
17. Press [Return] after typing or not typing the date
18. Press [Return] to default for one copy of the file
19. Press [Return] to print the file
20. Press [Esc] until you view the Main Menu
21. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #1 — COMPUTE MARKUPS AND MARKDOWNS

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Markup" and press [ENTER]
5. Viewing the worksheet, enter the labels, formula, and data given below and on the next page:

(NOTE: Enter labels in upper case format; leave spaces as indicated; when entering text, signs, and numbers to serve as labels, press [Clr] "6" (F7) to select cells for entry; press [Clr] "3" (F4) to enter the text mode; key data; press "Break" (Alt F10) to exit the text mode.)

JOB SHEET #1

Cell Location

Label/Formula

(NOTE: Formulas in row 8, columns 1, 2, 4, 5, and 6 will need to be copied through row 13.)

R1C3	MARKUP AND MARKDOWN CALCULATION
R3C1	MARKUP
R5C1	MARKUP %
R5C5	\$ AMOUNT
R6C1	COST %
R6C2	RETAIL %
R6C4	COST \$
R6C5	RETAIL \$
R6C6	MARKUP \$
R8C1	C6/C4
R8C2	C6/C5
R8C4	C5 - C6
R8C5	C4 + C6
R8C6	C5 - C4

6. Calculate the markups; write your answers in the blanks:

	Markup % Cost & Retail	Missing Value (Cost or Retail of MU \$	
A.	_____	_____	Markup is \$5 and retail is \$20.
B.	_____	_____	Markup is \$4.50 and cost is \$18.
C.	_____	_____	Retail is \$30 and cost is \$20.
D.	_____	_____	Cost is \$1450 and retail is \$1975.
E.	_____	_____	Cost is \$37 and markup is \$12.
F.	_____	_____	Markup is \$.27 and retail is \$.98.

7. Enter the amounts into the appropriate cells of columns 4, 5, and 6 of the worksheet

(NOTE: After entering figures in columns 4-6, rows 8-13, press [Clr] "1" (F2) to initiate calculations.)

8. After you have completed the markup exercises, then proceed to the markdown exercises that will be done on the same worksheet

JOB SHEET #1

9. Enter the following information:

Cell Location

Label/Formula

(NOTE: Formulas in row 18, columns 3, 5, and 6 will need to be copied through row 21.)

R14C1	MARKDOWN
R16C1	OLD PRICE
R16C2	MARKDOWN
R16C3	NEW PRICE
R16C5	NEW % MD
R16C6	OLD % MD
R18C3	C1 - C2
R18C5	C2/C3
R18C6	C2/C1

10. Calculate the markdowns; write your answers here:

	<i>New Markdown %</i>	<i>Old Selling Markdown %</i>	<i>New Selling Price</i>	
A.	_____	_____	_____	Retail = \$40, Markdown = \$5
B.	_____	_____	_____	Retail = \$99, Markdown = \$33
C.	_____	_____	_____	Retail = \$9.99, Markdown = \$2.50
D.	_____	_____	_____	Retail = \$49.95, Markdown = \$10

11. Enter amounts into columns 1 and 2 on the worksheet for each problem

(NOTE: After entering figures in columns 1 and 2 rows 18-21, press [Clr] "I" (F2) to initiate calculations.)

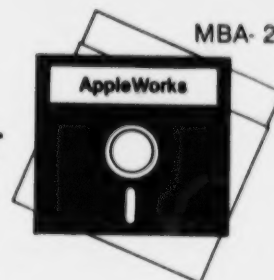
12. Move the marker to R1C1, press [Clr] "6" (F7), and select rows 1-20 columns 1-6

13. Press [Clr] "p" (Ctrl PrtSc) to print

(NOTE: Before printing, check printer settings.)

14. Press "F3" (Alt F10) to save the file and to return to the Main Menu

15. Press "F3" (Alt F10) to exit program



FINANCIAL RECORDS MANAGEMENT UNIT VI

JOB SHEET #2 — COMPUTE DISCOUNTS

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Select "Make a new file for the spreadsheet"
5. Select "Make a new file from scratch"
6. Enter "Discount" for file name and press [Return]
7. Viewing the spreadsheet, enter the data and formulas given on the next page:

(NOTE: Enter labels in upper case format; leave spaces as indicated; also insert the exact number of periods, hyphens, and other signs as indicated; quote marks will need to precede entries meant as signs rather than values.)

JOB SHEET #2

<i>Cell Location</i>	<i>Label/Formula</i>
C1	CASH AND QUANTITY DISCOUNTS
A5	AMOUNT
B5	% DISCOUNT
D5	\$ DISCOUNT
F5	BALANCE
H5	DATE DUE
D6	(A6*B6)
F6	(A6-D6)

(NOTE: Formulas in D6 and F6 need to be copied through row 10.)

8. Enter the following discount information in rows 6-10:

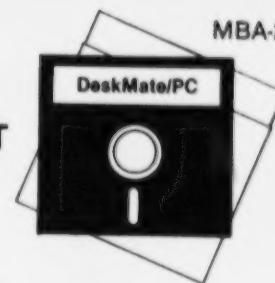
<i>AMOUNT</i>	<i>% DISCOUNT</i>	<i>\$ DISCOUNT</i>	<i>BALANCE</i>	<i>DATE DUE</i>
1500	.02			October 15
25000	.01			November 1
789.50	.03			November 15
4500	.02			December 1
1145	.01			December 1

9. In Cell D11, enter the formula "@SUM(D6.D10)" for total dollar discount
10. Move the cursor to column A; press [Open Apple] and "I"
11. Select "Value" format and press [Return]
12. Select "Fixed" and press [Return]
13. Choose 2 decimals and press [Return]
14. Move cursor to column D; press [Open Apple] and "I"
15. Select "Value" format and press [Return]
16. Select "Dollars" and press [Return]
17. Choose 2 decimals and press [Return]
18. Move cursor to column F; press [Open Apple] and "I"
19. Select "Value" format and press [Return]
20. Select "Fixed" and press [Return]
21. Choose 3 decimals and press [Return]

JOB SHEET #2

22. Press [Open Apple] and "o"; change characters per inch to 12.
23. Viewing the file, press [Open Apple] and "p"; select "All" and press [Return]
24. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
25. Press [Return] after typing or not typing the date
26. Press [Return] to default for one copy of the file
27. Press [Return] to print the file
28. Press [Esc] several times until you view the Main Menu
29. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #2 — COMPUTE DISCOUNTS

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert data disk in second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Discount" and press [ENTER]
5. Viewing the worksheet, enter the labels, formula, and data given below and on the next page:

(NOTE: Enter labels in upper case format; leave spaces as indicated; when entering text, signs, and numbers to serve as labels, press [Clr] "6" (F7) to select cells for entry; press [Clr] "3" (F4) to enter the text mode; key data; press "Break" (Alt F10) to exit the text mode.)

JOB SHEET #2

Cell Location

Label

(NOTE: Formulas in R6C4 and R6C6 will need to be copied through row 10. Press [Clr] "6" (F7) to select cells.)

R1C3	CASH AND QUANTITY DISCOUNTS
R5C1	AMOUNT
R5C2	% DISCOUNT
R5C4	\$ DISCOUNT
R5C6	BALANCE
R5C7	DATE DUE
R6C4	$C1 * (C2 / 100)$
R6C6	$C1 - C4$

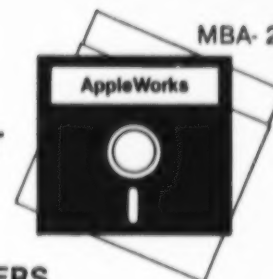
6. Enter the following discount information in Rows 6-10:

(NOTE: Press [Clr] "1" (F2) to initiate calculations; perform the routines necessary to increase the width of columns 6 and 7 to 12; decrease the width of column 5 to 5; after entering figures in columns 1 and 2 rows 6-10, format values in column 6 for 3 decimals.)

AMOUNT	% DISCOUNT	BALANCE DUE	DATE DUE
1500	2		October 15
25000	1		November 1
789.50	3		November 15
4500	2		December 1
1145	1		December 1

7. In Cell R11C4, enter the formula "SUM(R6)" for total dollar discount
8. Move the marker to R1C1, press [Clr] "6" (F7), and select rows 1-12 and columns 1-7
9. Press [Clr] "p" (Ctrl PrtSc) to print
(NOTE: Before printing, check printer settings.)
10. Press "F3" (Alt F10) to save the file and to return to Main Menu
11. Press "F3" (Alt F10) to exit program

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #3 — PREPARE PURCHASE ORDERS

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

4. Purchase order blank

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Select "Make a new file for the spreadsheet"
5. Select "Make a new file from scratch" and press [Return]
6. Enter "Purchase Order" for file name and press [Return]
7. Viewing the spreadsheet, enter the information listed below and on the next page

JOB SHEET #3

<i>Cell Location</i>	<i>Entry</i>
B1	Dallas Machinery Company
I1	(today's date)
B3	19856 Stemmons Freeway, Dallas, TX 77310
B5	Mr. Greg Pierce, Executive Director
B7	MAVCC, 1500 West Seventh Avenue, Stillwater, OK 74074-4364
B10	Truck — UPS
F10	Shipping Pt.
H10	2/10, n/30
J10	ASAP
A15	20
E15	Collator — #45-783
H15	\$189.00
J15	(A15*I15)
I20	Total
J20	DSUM (J15,J19)

8. Press [Open Apple] and "o"; change characters per inch to 12; press [Esc]
9. Press [Open Apple] and "p"; select print "All"
10. Insert the purchase order blank into your printer

(NOTE: Align the print head with the line on the form — "To"; make sure that the printer is set for 12 pitch.)
11. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
12. Press [Return] after typing or not typing the date
13. Press [Return] to default for one copy of the file
14. Press [Return] to print the file
15. Press [Esc] until you view the Main Menu
16. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

JOB SHEET #3

PURCHASE ORDER

NO. 14618

DATE / / 19

TO

ADDRESS

SHIP TO

ADDRESS

SHIP VIA		FO B	TERMS	DATE REQUIRED	
	QUANTITY		STOCK NUMBER/DESCRIPTION	PRICE	PER
	ORDERED	RECEIVED			
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					

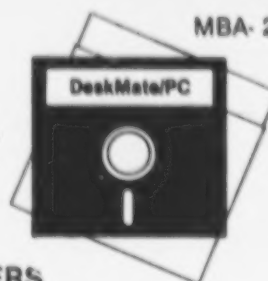
IMPORTANT

OUR ORDER NUMBER MUST APPEAR ON
INVOICES, PACKAGES AND CORRESPONDENCEADVISE US IF UNABLE TO DELIVER BY
DATE REQUIRED

BUYER

ORIGINAL

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #3 — PREPARE PURCHASE ORDERS

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

4. Purchase order blank

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "PO" and press [ENTER]
5. Viewing the worksheet, enter the information listed below and on the next page

Cell Location

Entry

(NOTE: Enter data for rows 1-10 columns 1-6 in the text mode. It is recommended that you use the text mode a row at a time.)

R1C2
R1C9
R3C2
R5C2
R7C2

Dallas Machinery Company
(today's date)
19856 Stemmons Freeway, Dallas, TX 77310
Mr. Greg Pierce, Executive Director
MAVCC, 1500 West Seventh Avenue, Stillwater, OK
74074-4364

JOB SHEET #3

<i>Cell Location</i>	<i>Entry</i>
R10C2	Truck-UPS
R10C5	Shipping Pt
R10C8	2/10, n/30
R10C9	ASAP
R15C1	20 (NOTE: Format as an integer.)
R15C5	Collator — #45-783
R15C8	189.00
R15C9	C1*C8
R20C8	TOTAL
R20C9	SUM (R15)

6. Move the marker to R1C1, press [Clr] "6" (F7) and select rows 1-2 columns 1-9
7. Insert the purchase order blank into your printer
 (NOTE: Align the print head with the line on the form — "To"; make sure that the printer is set for 12 pitch.)
8. Press [Clr] "p" (Ctrl PrtSc) to print
 (NOTE: Before printing, check printer settings.)
9. Press "F3" (Alt F10) to save the file and to return to the Main Menu
10. Press "F3" (Alt F10) to exit program

JOB SHEET #3

PURCHASE ORDER

NO. 14618

DATE / / 19

TO

ADDRESS

SHIP TO

ADDRESS

SHIP VIA F.O.B. TERMS DATE REQUIRED

	QUANTITY		STOCK NUMBER/DESCRIPTION	PRICE	PER		
	ORDERED	RECEIVED					
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							

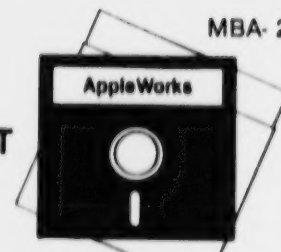
IMPORTANT

OUR ORDER NUMBER MUST APPEAR ON
INVOICES, PACKAGES AND CORRESPONDENCE.ADVISE US IF UNABLE TO DELIVER BY
DATE REQUIRED.

BUYER

ORIGINAL

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #4 — CREATE AND COMPUTE AN INCOME STATEMENT

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Select "Make a new file for the spreadsheet" and press [Return]
5. Select "Make a new file from scratch" and press [Return]
6. Enter "Income Statement" for file name and press [Return]
7. Viewing the spreadsheet, enter the labels, formulas, and data given on the next two pages:

JOB SHEET #4

(NOTE: Enter labels in the upper case format; leave spaces as indicated; also insert the exact number of periods, dashes, and other signs as indicated; quote marks will need to precede entries meant as signs rather than values. After typing the label for cells A9, A13, A20, B32, and A35, follow the label with periods until reaching column F.)

Cell Location	Label
C2	ANY COMPANY, LARGE AND SMALL
D4	INCOME STATEMENT
D5	-----
C6	YEAR END: DECEMBER 31, 19--
G8	%
A9	SALES (# UNITS)
A10	LESS COST OF GOODS SOLD (SEE SCHEDULE 1)
F11	-----
A13	GROSS PROFIT ON SALES
A14	LESS OPERATING EXPENSES:
A15	SELLING EXPENSES (SCHEDULE 2) \$
A16	GENERAL & ADMIN EXPENSE
C17	(SEE SCHEDULE 3)
E18, F18, and G18	-----
A20	NET INCOME FROM OPERATIONS
A22	OTHER INCOME AND EXPENSE ITEMS:
A23	ROYALTIES & DIVIDENDS.....
A24	GAIN FROM SALES OF FIXED ASSETS
A25	OTHER INCOME ITEMS
E26	-----
A29	INTEREST & DEBT EXPENSES
E30	-----
B32	NET ADDITION
F33 and G33	-----
A35	NET INCOME BEFORE EST. INCOME TAXES
A36	LESS ESTIMATED INCOME TAX
F37 and G37	-----
A38	NET INCOME AFTER ESTIMATED TAX PAYMENTS
F39 and G39	-----

Cell Location	Formula
G10	(F10/F9)*100
F13	(+F9-F10)
G13	(+G9-G10)
F17	(+E15+E17)
G17	(F17/F9)*100
F20	(F13-F17)
G20	(G13-G17)
E28	@SUM(E23.E25)
F32	(E28-E29)
G32	(F32/F9)*100
F35	(F32+F20)
G35	(G32+G20)
G36	(F36/F9)*100
F38	(F35-F36)
G38	(G35-G36)

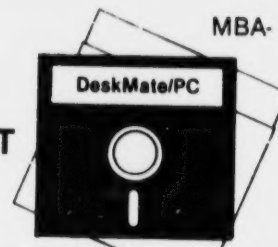
JOB SHEET #4

<i>Label</i>	<i>Data</i>	<i>Column</i>
SALES (# UNITS)	24750000 *	F
%	100	G
LESS COST OF GOODS SOLD	21285000	F
SELLING EXPENSES	580000 *	E
GEN & ADMIN EXPENSE	533750	E
ROYALTIES & DIVIDENDS	167000 *	E
GAIN FROM SALES — FIXED ASSETS	12000	E
OTHER INCOME ITEMS	0	E
INTEREST & DEBT EXPENSES	129500	E
LESS ESTIMATED INCOME TAX	1064250	F

(*NOTE: Before printing, add a \$ sign before these data and the figure for Net Income before Estimated Income Taxes.)

8. Press [Open Apple] and "o"; change characters per inch to 12; press [Esc]
9. Press [Open Apple] and "p"; select print "All" and press [Return]
10. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
11. Press [Return] after typing or not typing the date
12. Press [Return] to default for one copy of the file
13. Press [Return] to print the file
14. Press [Esc] several times until you view the Main Menu
15. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #4 — CREATE AND COMPUTE AN INCOME STATEMENT

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert data disk in second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "IncomeStmt" and press [ENTER]
5. Viewing the worksheet, enter the information given on the next two pages:

(NOTE: Enter labels in upper case format; leave spaces as indicated; also insert the exact number of periods, dashes, and other signs as indicated; use the text mode for data in rows 1-6 columns 1-7; perform the routines necessary to change the width of columns 6 to 12; press [Clr] "1" (F2) to initiate calculations.)

JOB SHEET #4

Cell Location

Label

(NOTE: After typing the label for cells R9C1, R13C1, R20C1, R32C2, AND R35C1, follow the label with periods until reaching column 6.)

R2C3	ANY COMPANY, LARGE AND SMALL
R4C4	INCOME STATEMENT
R5C4	-----
R6C3	YEAR END: DECEMBER 31, 19--
R8C7	%
R9C1	SALES (# UNITS)
R10C1	LESS COST OF GOODS SOLD (SEE SCHEDULE 1)
R11C6 and C7	-----
R13C1	GROSS PROFIT ON SALES
R14C1	LESS OPERATING EXPENSES:
R15C1	SELLING EXPENSES (SCHEDULE 2) \$
R16C1	GENERAL & ADMIN EXPENSE
R17C3	(SEE SCHEDULE 3)
R18C5 and C6 and C7	-----
R20C1	NET INCOME FROM OPERATIONS
R22C1	OTHER INCOME AND EXPENSE ITEMS:
R23C1	ROYALTIES AND DIVIDENDS.....
R24C1	GAIN FROM SALES OF FIXED ASSETS
R25C1	OTHER INCOME ITEMS
R26C5	-----
R29C1	INTEREST & DEBT EXPENSES
R30C5	-----
R32C2	NET ADDITION
R33C6 and C7	-----
R35C1	NET INCOME BEFORE EST. INCOME TAXES
R36C1	LESS ESTIMATED INCOME TAX
R37C6 and C7	=====
R38C1	NET INCOME AFTER ESTIMATED TAX PAYMENTS
R39C6 and C7	=====

Cell Location

Formula

R10C7	(R10C6/R9C6)*100
R13C6	R9-R10
R13C7	R9-R10
R17C6	R15C5+R17C5
R17C7	(R17C6/R9C6)*100
R20C6	R13-R17
R20C7	R13-R17
R27C5	SUM (R22)
R32C6	R27C5-R29C5
R32C7	(R32C6/R9C6)*100
R35C6	R32+R20
R35C7	R32+R20
R36C7	(R36C6/R9C6)*100
R38C6	R35-R36
R38C7	R35-R36

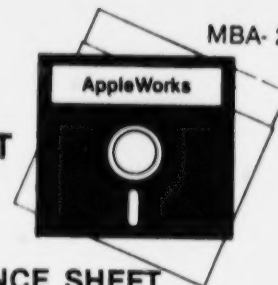
JOB SHEET #4

<i>Label</i>	<i>Data</i>	<i>Cell Location</i>
SALES (# UNITS)	24750000*	C6
%	100	C7
LESS COST OF GOODS SOLD	21285000	C6
SELLING EXPENSES	580000*	C5
GEN & ADMIN EXPENSE	533750	C5
ROYALTIES & DIVIDENDS	167000*	C5
GAIN FROM SALES — FIXED ASSETS	12000	C5
OTHER INCOME ITEMS	0	C5
INTEREST & DEBT EXPENSES	129500	C5
LESS ESTIMATED INCOME TAX	1064250	C6

(NOTE: Before printing, add a \$ sign before these data and the figure for Net Income before Est. Income Taxes.)

6. Move the marker to R1C1, press [Clr] "6" (F7) and select rows 1-40 and columns 1-7
 7. Press [Clr] "p" (Ctrl PrtSc) to print
- (NOTE: Before printing, check printer settings.)
8. Press "F3" (Alt F10) to save the file and to return to the Main Menu
 9. Press "F3" (Alt F10) to exit program

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #5 — CREATE AND COMPUTE A BALANCE SHEET

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Select "Make a new file for the spreadsheet"
5. Select "Make a new file from scratch" and press [Return]
6. Enter "Balance Sheet" for file name and press [Return]
7. Viewing the spreadsheet, enter the labels, formulas, and data given on the next two pages:

JOB SHEET #5

(NOTE: Enter labels in the upper case format; leave spaces as indicated; also insert the exact number of dashes and other signs as indicated; quote marks will need to precede entries meant as signs rather than values. After typing the labels for cells B19, A33, A46, A51, A62, and A64, follow the label with periods until reaching cell F.)

<i>Cell Location</i>	<i>Label</i>
C2	ANY COMPANY, LARGE AND SMALL
D4	BALANCE SHEET
D5 and E5	-----
C6	YEAR END: DECEMBER 31, 19--
D8	ASSETS
D9 and E9	-----
A11	CURRENT ASSETS
A13	CASH
A14	U.S. GOVT BONDS
A15	ACCOUNTS RECEIVABLE (NET)
A16	INVENTORIES (MATERIALS, WIP, FIN GDS)
A17	PREPAID INSURANCE, TAXES, OTHER EXPENSES
B19	TOTAL CURRENT ASSETS
A21	PROPERTY, PLANT, & EQUIPMENT
A23	LAND
A24	BUILDINGS
A25	MACHINERY & EQUIPMENT
D26	-----
A28	LESS ALLOWANCES FOR
B29	DEPRECIATION
D30 and E30	-----
B31	TOTAL PROPERTY, PLANT, & EQUIPMENT
F32	-----
A33	* TOTAL ASSETS
F34	-----
D36	LIABILITIES
D37	-----
A39	CURRENT LIABILITIES
A41	ACCOUNTS PAYABLES
A42	ACCRUED PAYROLL, TAXES, INTEREST, ETC.
A43	ESTIMATED INCOME TAXES
A44	DUE ON LONG-TERM DEBT
F45	-----
A46	TOTAL CURRENT LIABILITIES
A48	LONG-TERM DEBT(S)
A49	OTHER LIABILITIES
F50	-----
A51	*TOTAL LIABILITIES
C54	STOCKHOLDERS' EQUITY
C55 and D55	-----
A57	PREFERRED STOCK
D57	\$
A58	COMMON STOCK
A59	CONTRIBUTED CAPITAL
A60	RETAINED EARNINGS

JOB SHEET #5

Cell Location	Label
E61	-----
A62	TOTAL STOCKHOLDERS' EQUITY
F63	-----
A64	* TOTAL LIABILITIES & STOCKHOLDERS' EQUITY
F65	-----

Cell Location	Formula
F19	@SUM(F13.F17)
D27	@SUM(D23.D25)
E29	(D27 - D29)
F31	(E23 + E29)
F33	(F19 + F31)
F46	@SUM(F41.F44)
F51	(F46 + F48 + F49)
F62	@SUM(E57.E60)
F64	(F51 + F62)

Label	Data	Column
CASH	2320000	F
U.S. GOVT BONDS	820000	F
ACCOUNTS RECEIVABLE	2661000	F
INVENTORIES	3231800	F
PREPAID INSURANCE	220000	F
LAND	289000	E
BUILDINGS	3406100	D
MACHINERY & EQUIPMENT	12529000	D
LESS ALLOWANCE FOR DEPRECIATION	8118000	D
ACCOUNTS PAYABLES	990800	F
ACCRUED PAYROLL	1045000	F
ESTIMATED INCOME TAXES	190700	F
DUE ON LONG-TERM DEBT	200000	F
LONG-TERM DEBT(S)	2677500	F
OTHER LIABILITIES	0	F
PREFERRED STOCK	1126000	E
COMMON STOCK	2173000	E
CONTRIBUTED CAPITAL	2085000	E
RETAINED EARNINGS	6870900	E

(NOTE: Before printing, add a \$ sign before the figures located in cells F19, F33, F46, F49, F51, F62, and F64.)

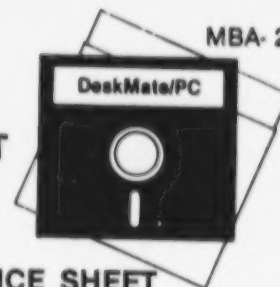
8. Press [Open Apple] and "o"; change characters per inch to 12; press [Esc]
9. Move the cursor to F35; press [Open Apple] and "p"
10. Select "Block" and press [Return]
11. Move cursor to A35 with left arrow key; move cursor from A35 to A1 and press [Return]

JOB SHEET #5

(NOTE: The rows and columns designated include those of the Assets of the Balance Sheet; a second sheet of paper will be needed for printing the remainder of the Balance Sheet.)

12. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
13. Press [Return] after typing or not typing date
14. Press [Return] to default for one copy of the file
15. Press [Return] to print the file
16. Viewing the file, move the cursor to A36; press [Open Apple] and "p"
17. Select "Block" and press [Return]
18. Move the cursor to F35; using the right arrow key, move the cursor to F66 and press [Return]
19. Repeat Steps 12-15
20. Press [Esc] several times until you view the Main Menu
21. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #5 — CREATE AND COMPUTE A BALANCE SHEET

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "BalSheet" and press [ENTER]
5. Viewing the worksheet, enter the labels, formulas, and data listed below and on the next 2 pages:

(NOTE: Enter labels in upper case format; leave spaces as indicated; also insert the exact number of periods, dashes, and other signs as indicated; use the text mode for data in rows 1-11 columns 1-7; perform the routines necessary to change the width of columns 4-6 to 12; press [Clr]"1" (F2) to initiate calculations.)

Cell Location

Label

R2C3
R4C4
R5C4 and C5
R6C3

ANY COMPANY, LARGE AND SMALL
BALANCE SHEET

YEAR END: DECEMBER 31, 19--

JOB SHEET #5

Cell Location

Label

(NOTE: After typing the label for cells in rows 19, 33, 46, 51, 62, and 64, follow the label with periods and end at column 6 with a \$ sign.)

R8C4	ASSETS
R9C4 and C5	-----
R11C1	CURRENT ASSETS:
R13C1	CASH
R14C1	U.S. GOVT BONDS
R15C1	ACCOUNTS RECEIVABLE (NET)
R16C1	INVENTORIES (MATERIALS, WIP, FIN GDS)
R17C1	PREPAID INSURANCE, TAXES, OTHER EXPENSES
R19C2	TOTAL CURRENT ASSETS
R21C1	PROPERTY, PLANT, & EQUIPMENT
R23C1	LAND
R24C1	BUILDINGS
R25C1	MACHINERY & EQUIPMENT
R26C4	-----
R28C1	LESS ALLOWANCES FOR
R29C2	DEPRECIATION
R30C4 and C5	-----
R31C2	TOTAL PROPERTY, PLANT, & EQUIPMENT
R32C6	-----
R33C1	* TOTAL ASSETS
R34C6	-----
R36C4	LIABILITIES
R37C4	-----
R39C1	CURRENT LIABILITIES:
R41C1	ACCOUNTS PAYABLES
R42C1	ACCRUED PAYROLL, TAXES, INTEREST, ETC.
R43C1	ESTIMATED INCOME TAXES
R44C1	DUE ON LONG-TERM DEBT
R45C6	-----
R46C1	TOTAL CURRENT LIABILITIES
R48C1	LONG-TERM DEBT(S)
R49C1	OTHER LIABILITIES
R50C6	-----
R51C1	* TOTAL LIABILITIES
R54C3	STOCKHOLDERS' EQUITY
R55C3 and C4	-----
R57C1	PREFERRED STOCK
R57C4	\$
R58C1	COMMON STOCK
R59C1	CONTRIBUTED CAPITAL
R60C1	RETAINED EARNINGS
R61C5	-----
R62C1	TOTAL STOCKHOLDERS' EQUITY
R63C1	-----
R64C1	* TOTAL LIABILITIES & STOCKHOLDERS' EQUITY
R65C6	-----

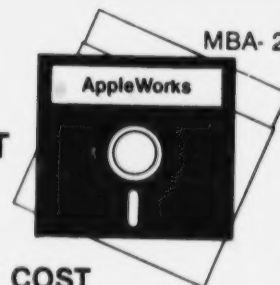
JOB SHEET #5

<i>Cell Location</i>	<i>Formula</i>
R19C6	SUM(R13)
R27C4	SUM(R24)
R29C5	R27C4 - R29C4
R31C6	R23C5 + R29C5
R33C6	R19 + R31
R46C6	SUM(R41)
R51C6	R46 + R48 + R49
R62C6	R57C5 + R58C5 + R59C5 + R60C5
R64C6	R51 + R62

<i>Label</i>	<i>Data</i>	<i>Cell Location</i>
CASH	2320000	C6
U.S. GOVT BONDS	820000	C6
ACCOUNTS RECEIVABLE	2661000	C6
INVENTORIES	3231800	C6
PREPAID INSURANCE	220000	C6
LAND	289000	C5
BUILDINGS	3406100	C4
MACHINERY & EQUIPMENT	12529000	C4
LESS ALLOWANCE FOR DEPRECIATION	8118000	C4
ACCOUNTS PAYABLES	990800	C6
ACCRUED PAYROLL	1045000	C6
ESTIMATED INCOME TAXES	190700	C6
DUE ON LONG-TERM DEBT	200000	C6
LONG-TERM DEBT(S)	2677500	C6
OTHER LIABILITIES	0	C6
PREFERRED STOCK	1126000	C5
COMMON STOCK	2173000	C5
CONTRIBUTED CAPITAL	2085000	C5
RETAINED EARNINGS	6870900	C5

6. Move the marker to R1C1, press [Clr] "6" (F7); select rows 1-34 and columns 1-6
7. Press [Clr] "p" (Ctrl PrtSc) to print
(NOTE: Before printing, check printer settings.)
8. Move the marker to R36C1; press [Clr] "6" (F7); select rows 36-65 and columns 1-6
9. Press [Clr] "p" (Ctrl PrtSc) to print
10. Press "F3" (Alt F10) to save the file and to return to the main menu
11. Press "F3" (Alt F10) to exit program

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #6 — CREATE AND COMPUTE THE COST OF GOODS SOLD

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Select "Make a new file for the spreadsheet" and press [Return]
5. Select "Make a new file from scratch" and press [Return]
6. Enter "Cost of Goods Sold" for file name and press [Return]
7. Viewing the spreadsheet, enter the labels, formulas, and data given on the next two pages:

JOB SHEET #6

(NOTE: Enter labels in the upper case format; leave spaces as indicated; also insert the exact number of dashes and other signs as indicated; quote marks will need to precede entries meant as signs rather than values.)

Cell Location	Label
C2	ANY COMPANY, LARGE AND SMALL
D4	SCHEDULE 1
C5	STATEMENT OF COST OF GOODS SOLD
C6, D6 and E6	-----
C7	YEAR END: DECEMBER 31, 19--
A9	DIRECT MATERIALS:
A10	MATERIALS INVENTORY JAN. 1, 19--(NOTE: Type periods to column F and end with a \$ sign.)
A11	PURCHASES
D11	(NOTE: Type periods to column E and end with a \$ sign.)
A12	LESS RETURNS & ALLOWANCES
E13	-----
A14	MATERIALS AVAILABLE FOR USE (NOTE: Type periods to column F and end with a \$ sign.)
A15	LESS MATERIALS INVENTORY, DEC. 31, 19--
F16	-----
A17	DIRECT MATERIALS CONSUMED (NOTE: Type periods to column G and end with a \$ sign.)
A18	DIRECT LABOR
A20	FACTORY OVERHEAD:
A21	INDIRECT LABOR
E21	\$
A22	SALARIES
A23	PAYROLL TAXES
A24	POWER
A25	HEAT
A26	LIGHT
A27	FACTORY SUPPLIES
A28	DEPRECIATION — BUILDINGS
A29	DEPRECIATION — MACHINERY
A30	REPAIRS & MAINTENANCE
A31	PATENT EXPENSES
A32	TOOL & DIE EXPENSES
A33	INSURANCE ON BUILDING & MACHINERY
A34	OTHER OVERHEAD
F35	-----
A36	TOTAL FACTORY OVERHEAD (NOTE: Type leaders to column G.)
A38	TOTAL MANUFACTURING COSTS (NOTE: Type periods to column G and end with a \$ sign.)
A39	ADD WORK IN PROCESS INVENTORY, JAN. 1, 19--
G40	-----
A42	LESS WORK IN PROCESS INVENTORY, DEC. 31, 19--
G43	-----
A45	COST OF GOODS MANUFACTURED
A46	ADD INVENTORY FINISHED GOODS JAN. 1, 19--
G47	-----
A50	LESS INVENTORY FINISHED GOODS DEC. 31, 19--
G51	-----
A52	COST OF GOODS SOLD (NOTE: Type periods to column G and end with a \$ sign.)
G53	=====

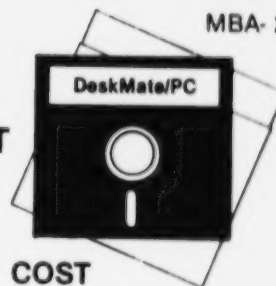
JOB SHEET #6

<i>Cell Location</i>	<i>Formula</i>
F12	(E11-E12)
F14	(F10+F12)
G17	(F14-F15)
G36	@SUM(F21.F34)
G38	(G17+G18+G36)
G41	(G38+G39)
G45	(G41-G42)
G48	(G45+G46)
G52	(G48-G50)

<i>Label</i>	<i>Data</i>	<i>Column</i>
MATERIALS INVENTORY JAN. 1, 19--	1572400	F
PURCHASES	8420000	E
LESS RETURNS & ALLOWANCES	42000	E
LESS MATERIALS INVENTORY, DEC. 31, 19--	1270600	F
DIRECT LABOR	7346400	G
INDIRECT LABOR	1329300	F
SALARIES	972000	F
PAYROLL TAXES	489000	F
POWER	112000	F
HEAT	69200	F
LIGHT	44300	F
FACTORY SUPPLIES	50000	F
DEPRECIATION — BUILDINGS	68300	F
DEPRECIATION — MACHINERY	403000	F
REPAIRS AND MAINTENANCE	145800	F
PATENT EXPENSES	33200	F
TOOL & DIE EXPENSES	178600	F
INSURANCE ON BUILDING & MACHINERY	21200	F
OTHER OVERHEAD	0	F
ADD WORK IN PROCESS INVENTORY, JAN. 1, 19--	2338000	G
LESS WORK IN PROCESS INVENTORY, DEC. 31, 19--	1303200	G
LABEL: ADD INVENTORY FINISHED GOODS JAN 1, 19--	966100	G
LESS INVENTORY FINISHED GOODS DEC. 31, 19--	658000	G

8. Press [Open Apple] and "o"; change the characters per inch to 12; press [Esc]
9. Press [Open Apple] and "p"; select "All" and press [Return]
10. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
11. Press [Return] after typing or not typing the date
12. Press [Return] to default for one copy of the file
13. Press [Return] to print the file
14. Press [Esc] several times until you view the Main Menu
15. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

FINANCIAL RECORDS MANAGEMENT UNIT VI



JOB SHEET #6 — CREATE AND COMPUTE THE COST OF GOODS SOLD

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "CostGdsS" and press [ENTER]
5. Viewing the worksheet, enter the labels, formulas, and data listed below and on the next 2 pages:

(NOTE: Enter labels in upper case format; leave spaces as indicated; also insert the exact number of periods, dashes, and other signs as indicated; use the text mode for data in rows 1-11 columns 1-7; perform the routines necessary to change the width of columns 5-7 to 12; press [Clr] "I" (F2) to initiate calculations.)

<i>Cell Location</i>	<i>Label</i>
R2C3	ANY COMPANY, LARGE AND SMALL
R4C4	SCHEDULE 1
R5C3	STATEMENT OF COST OF GOODS SOLD
R6C3, C4 and C5	-----

JOB SHEET #6

Cell Location	Label
R7C3	YEAR END: DECEMBER 31, 19--
R9C1	DIRECT MATERIALS:
R10C1	MATERIALS INVENTORY JAN. 1, 19-- (NOTE: Type periods to column 6 and end with a \$ sign.)
R11C1	PURCHASES
R11C4	(NOTE: Type periods to column 5 and end with a \$ sign.)
R12C1	LESS RETURNS & ALLOWANCES
R13C5 and C6	-----
R14C1	MATERIALS AVAILABLE FOR USE (NOTE: Type periods to column 6 and end with a \$ sign.)
R15C1	LESS MATERIALS INVENTORY, DEC. 31, 19--
R16C6	-----
R17C1	DIRECT MATERIALS CONSUMED (NOTE: Type periods to column 7 and end with a \$ sign.)
R18C1	DIRECT LABOR
R20C1	FACTORY OVERHEAD:
R21C1	INDIRECT LABOR
R21C5	(NOTE: Type periods to column 6 and end with a \$ sign.)
R22C1	SALARIES
R23C1	PAYROLL TAXES
R24C1	POWER
R25C1	HEAT
R26C1	LIGHT
R27C1	FACTORY SUPPLIES
R28C1	DEPRECIATION — BUILDINGS
R29C1	DEPRECIATION — MACHINERY
R30C1	REPAIRS & MAINTENANCE
R31C1	PATENT EXPENSES
R32C1	TOOL & DIE EXPENSES
R33C1	INSURANCE ON BUILDING & MACHINERY
R34C1	OTHER OVERHEAD
R35C6	-----
R36C1	TOTAL FACTORY OVERHEAD (NOTE: Type leaders to column 6.)
R38C1	TOTAL MANUFACTURING COSTS (NOTE: Type periods to column 7 and end with a \$ sign.)
R39C1	ADD WORK IN PROCESS INVENTORY, JAN. 1, 19--
R42C1	LESS WORK IN PROCESS INVENTORY, DEC. 31, 19--
R45C1	COST OF GOODS MANUFACTURED
R46C1	ADD INVENTORY FINISHED GOODS JAN. 1, 19--
R50C1	LESS INVENTORY FINISHED GOODS DEC. 31, 19--
R52C1	COST OF GOODS SOLD (NOTE: Type periods to column 7 and end with a \$ sign.)
R40C7	-----
R43C7	-----
R47C7	-----
R51C7	-----
R53C7	=====

JOB SHEET #6

Cell Location	Formula
R12C6	R11C5-R12C5
R14C6	R10+R12
R17C7	R14C6-R15C6
R36C6	SUM (R21) (NOTE: Extend sum to column 7.)
R38C7	SUM(R17)
R41C7	R38+R39
R45C7	R41-R42
R48C7	R45+R46
R52C7	R48-R50

Label	Data	Cell Location
MATERIALS INVENTORY JAN. 1, 19--	1572400	C6
PURCHASES	8420000	C5
LESS RETURNS & ALLOWANCES	42000	C5
LESS MATERIALS INVENTORY, DEC. 31, 19--	1270600	C6
DIRECT LABOR	7346400	C7
INDIRECT LABOR	1329300	C6
SALARIES	972000	C6
PAYROLL TAXES	489000	C6
POWER	112000	C6
HEAT	69200	C6
LIGHT	44300	C6
FACTORY SUPPLIES	50000	C6
DEPRECIATION — BUILDINGS	68300	C6
DEPRECIATION — MACHINERY	403000	C6
REPAIRS & MAINTENANCE	145800	C6
PATENT EXPENSES	33200	C6
TOOL & DIE EXPENSES	178600	C6
INSURANCE ON BUILDING & MACHINERY	21200	C6
OTHER OVERHEAD	0	C6
ADD WORK IN PROCESS INVENTORY, JAN. 1, 19--	2338000	C7
LESS WORK IN PROCESS INVENTORY, DEC. 31, 19--	1303200	C7
ADD INVENTORY FINISHED GOODS JAN. 1, 19--	966100	C7
LESS INVENTORY FINISHED GOODS DEC. 31, 19--	658000	C7

6. Move the marker to R1C1, press [Clr] "6" (F7); select rows 1-53 and columns 1-7
7. Press [Clr] "p" (Ctrl PrtSc) to print
(NOTE: Before printing, check printer settings.)
8. Press "F3" (Alt F10) to save the file and to return to the Main Menu
9. Press "F3" (Alt F10) to exit program

FINANCIAL RECORDS MANAGEMENT UNIT VI

ANSWERS TO JOB SHEETS

Job Sheet #1

File: Markup

Page 1

MARKUP AND MARKDOWN CALCULATION

MARKUP

MARKUP % COST %	RETAIL %	COST \$	\$ AMOUNT RETAIL \$	MARKUP \$
.33	.25	15.00	20.00	5.00
.25	.20	18.00	22.50	4.50
.50	.33	20.00	30.00	10.00
.36	.27	1450.00	1975.00	525.00
.32	.24	37.00	49.00	12.00
.38	.28	.71	.98	.27

OLD PRICE	MARKDOWN	NEW PRICE	NEW % MD	OLD % MD
40.00	5.00	35.00	.14	.12
99.00	33.00	66.00	.50	.33
9.99	2.50	7.49	.33	.25
49.95	10.00	39.95	.25	.20

ANSWERS TO JOB SHEETS

Job Sheet #2 (AppleWorks)

File: Discount

Page 1

CASH AND QUANTITY DISCOUNTS

AMOUNT	% DISCOUNT	\$ DISCOUNT	BALANCE	DATE DUE
1500.00	.02	\$30.00	1470.000	October 15
25000.00	.01	\$250.00	24750.000	November 1
789.50	.03	\$23.69	765.815	November 15
4500.00	.02	\$90.00	4410.000	December 1
1145.00	.01	\$11.45	1133.550	December 1
		405.14		

Job Sheet #2 (DeskMate)

CASH AND QUANTITY DISCOUNTS

AMOUNT	% DISCOUNT	\$ DISCOUNT	BALANCE	DATE DUE
1500.00	2.00	30.00	1470.000	October 15
25000.00	1.00	250.00	24750.000	November 1
789.50	3.00	23.69	765.815	November 15
4500.00	2.00	90.00	4410.000	December 1
1145.00	1.00	11.45	1133.550	December 1
		405.14		

ANSWERS TO JOB SHEETS

Job Sheet #3

File: Purchase Order

PURCHASE ORDER

NO. 14618

TO Dallas Machinery Company

DATE
July / 29, / 19 --

ADDRESS 19856 Stemmons Freeway, Dallas, TX 77310

SHIP TO Mr. Greg Pierce, Executive Director

ADDRESS MAVCC, 1500 West Seventh Avenue, Stillwater, OK 74074-4364

SHIP VIA		F.O.B.	TERMS	DATE REQUIRED	
Truck-UPS		Shipping Pt.	2/10, n/30	ASAP	
	QUANTITY ORDERED	RECEIVED	STOCK NUMBER/DESCRIPTION	PRICE	PER
1	20		Collator — #45-783	189.	00
2					
3					
4					
5					
6					
7					
8				TOTAL	3780. 00
9					
10					
11					
12					
13					
14					

IMPORTANT
 OUR ORDER NUMBER MUST APPEAR ON
 INVOICES, PACKAGES AND CORRESPONDENCE.
 ADVISE US IF UNABLE TO DELIVER BY
 DATE REQUIRED.

BUYER _____

ORIGINAL

ANSWERS TO JOB SHEETS

Job Sheet #4

File: Income Statement

ANY COMPANY, LARGE AND SMALL
INCOME STATEMENT

YEAR END: DECEMBER 31, 19--

SALES (# UNITS)	\$	24750000	%
LESS COST OF GOODS SOLD (SEE SCHEDULE 1).		21285000	100
			86
GROSS PROFIT ON SALES		3465000	14
LESS OPERATING EXPENSES:			
SELLING EXPENSES (SCHEDULE 2) \$	580000		
GENERAL & ADMIN EXPENSE			
(SEE SCHEDULE 3)	533750	1113750	4.5
NET INCOME FROM OPERATIONS		2351250	9.5
OTHER INCOME & EXPENSE ITEMS:			
ROYALTIES & DIVIDENDS.....\$	167000		
GAIN FROM SALES OF FIXED ASSETS	12000		
OTHER INCOME ITEMS	0		
	179000		
INTEREST & DEBT EXPENSES	129500		
NET ADDITION		49500	.2
NET INCOME BEFORE EST. INCOME TAXES	\$	2400750	9.7
LESS ESTIMATED INCOME TAX		1064250	4.3
NET INCOME AFTER ESTIMATED TAX PAYMENTS		1336500	5.4

ANSWERS TO JOB SHEETS

Job Sheet #5

File: Balance Sheet

Page 1

ANY COMPANY, LARGE AND SMALL
BALANCE SHEET

YEAR END: DECEMBER 31, 19--

ASSETS

CURRENT ASSETS

CASH	2320000
U.S. GOVT BONDS	820000
ACCOUNTS RECEIVABLE (NET)	2661000
INVENTORIES (MATERIALS, WIP, FIN GDS)	3231800
PREPAID INSURANCE, TAXES, OTHER EXPENSES	220000
TOTAL CURRENT ASSETS	\$ 9252800

PROPERTY, PLANT, & EQUIPMENT

LAND		289000
BUILDINGS	3406100	
MACHINERY & EQUIPMENT	12529000	
	15935100	
LESS ALLOWANCE FOR DEPRECIATION	- 8118000	7817100
TOTAL PROPERTY, PLANT & EQUIPMENT		
		8106100
* TOTAL ASSETS		
		17358900

ANSWERS TO JOB SHEETS

Job Sheet #5

(Continued)

LIABILITIES

CURRENT LIABILITIES

ACCOUNTS PAYABLES	990800
ACCRUED PAYROLL, TAXES, INTEREST, ETC.	1045000
ESTIMATED INCOME TAXES	190700
DUE ON LONG-TERM DEBT	200000

TOTAL CURRENT LIABILITIES	\$	2426500
---------------------------------	----	---------

LONG-TERM DEBT(S)	2677500
OTHER LIABILITIES	\$ 0

* TOTAL LIABILITIES	\$	5104000
---------------------------	----	---------

STOCKHOLDERS' EQUITY

PREFERRED STOCK	\$ 1126000	
COMMON STOCK	2173000	
CONTRIBUTED CAPITAL	2085000	
RETAINED EARNINGS	6870900	
TOTAL STOCKHOLDERS' EQUITY	\$	12254900

* TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	\$	17358900
--	----	----------

ANSWERS TO JOB SHEETS

Job Sheet #6

File: Cost of Goods

Page 1

ANY COMPANY, LARGE & SMALL
 SCHEDULE 1
STATEMENT OF COST OF GOODS SOLD

YEAR END: DECEMBER 31, 19--

DIRECT MATERIALS

MATERIALS INVENTORY JAN. 1, 19--	\$	1572400
PURCHASES	\$ 8420000	
LESS RETURNS & ALLOWANCES	- 42000	8378000
MATERIALS AVAILABLE FOR USE	\$	9950400
LESS MATERIALS INVENTORY, DEC. 31, 19--		1270600

DIRECT MATERIALS CONSUMED	\$	8679800
DIRECT LABOR		7346400
FACTORY OVERHEAD		

INDIRECT LABOR	\$ 1329300
SALARIES	972000
PAYROLL TAXES	489000
POWER	112000
HEAT	69200
LIGHT	44300
FACTORY SUPPLIES	50000
DEPRECIATION — BUILDINGS	68300
DEPRECIATION — MACHINERY	403000
REPAIRS & MAINTENANCE	145800
PATENT EXPENSES	33200
TOOL & DIE EXPENSES	178600
INSURANCE ON BUILDING & MACHINERY	21200
OTHER OVERHEAD	0

TOTAL FACTORY OVERHEAD.		3915900*
TOTAL MANUFACTURING COSTS	\$	19942100
ADD WORK IN PROCESS INVENTORY, JAN. 1, 19--		2338000
LESS WORK IN PROCESS INVENTORY, DEC. 31, 19--		22280100
COST OF GOODS MANUFACTURED		1303200
ADD INVENTORY FINISHED GOODS JAN. 1, 19--		20976900
LESS INVENTORY FINISHED GOODS DEC. 31, 19--		966100
COST OF GOODS SOLD	\$	21943000
		658000
		21285000

*This figure will also appear in column G on DeskMate.

FINANCIAL RECORDS MANAGEMENT UNIT VI

NAME _____

TEST

1. Match the terms on the right with their correct definitions.

(NOTE: Answers to questions a.-i. appear on this page.)

- | | | |
|---------|---|---|
| _____a. | The process of determining future merchandise needs based upon analyzing past records, i.e. historical tracking | 1. Ratio |
| _____b. | A reduction in list price given by vendors for purchasing in volume | 2. Revenue |
| _____c. | The portion of the stockholders' equity which is made up of earnings of the corporation which have been retained in the corporation rather than paid out as dividends | 3. Statement of changes in financial position |
| _____d. | The relationship of one amount to another on a financial statement | 4. Forecasting |
| _____e. | The relationship of a company's current assets to its current liabilities | 5. Statement of changes in capital |
| _____f. | A financial statement which shows the changes in retained earnings from one period to the next | 6. Retained earnings |
| _____g. | Earnings resulting from the receipt of cash or other assets in exchange for goods sold by the entity or services performed by the entity | 7. Quantity discount |
| _____h. | A financial statement which shows where the financial resources of a business came from and how they have been used | 8. Statement of retained earnings |
| _____i. | A financial statement which explains the changes in the owner's equity account for the accounting period | 9. Current ratio |

TEST

(NOTE: Answers to questions j.-v. appear on this page.)

- | | | |
|---------|--|--------------------------------------|
| _____j. | The figure which indicates if a company has zero profit or loss | 10. Cash discount |
| _____k. | A financial statement which accounts for the increase or decrease in a company's cash during a period by showing where the company obtained the cash and its uses | 11. Comparative financial statements |
| _____l. | A financial statement which summarizes the operations of a business and shows revenues, expenses, gains, and losses over an accounting period | 12. Internal financial reports |
| _____m. | The standard financial reports, the balance sheet, the income statement, and the statement of changes in financial position, issued by entities for use by outside decision makers | 13. Balance sheet |
| _____n. | The managers of an entity who use accounting information | 14. Liquidity ratios |
| _____o. | A reduction in the total amount due on an invoice offered if the invoice is paid within a designated period of time | 15. Debt ratios |
| _____p. | A financial statement which shows the financial position of an entity as of a specific point in time | 16. External financial reports |
| _____q. | Reports issued for use by managers of an entity that are usually more detailed than external reports | 17. Internal users |
| _____r. | That portion of the cost of the fixed asset that has not been recorded as a depreciation expense | 18. Breakeven point |
| _____s. | Financial statements which show financial data for a series of years in adjacent columns | 19. Cash flow statement |
| _____t. | Ratios concerned with a firm's policy on long-term debt | 20. Income statement |
| _____u. | Ratios concerned with a firm's ability to meet current obligations | 21. Profitability ratios |
| _____v. | Ratios designed to measure a firm's efficiency in generating profits in relation to sales and in relation to investment | 22. Book value |

TEST

2. Distinguish between financial controls in business by placing an "I" for internal records and "E" for external records in the blanks preceding their correct types.

- _____a. Income statement
- _____b. Cost analysis
- _____c. Discounts
- _____d. Balance sheet
- _____e. Statement of changes in financial position
- _____f. Breakeven point
- _____g. Budgets
- _____h. Ratios

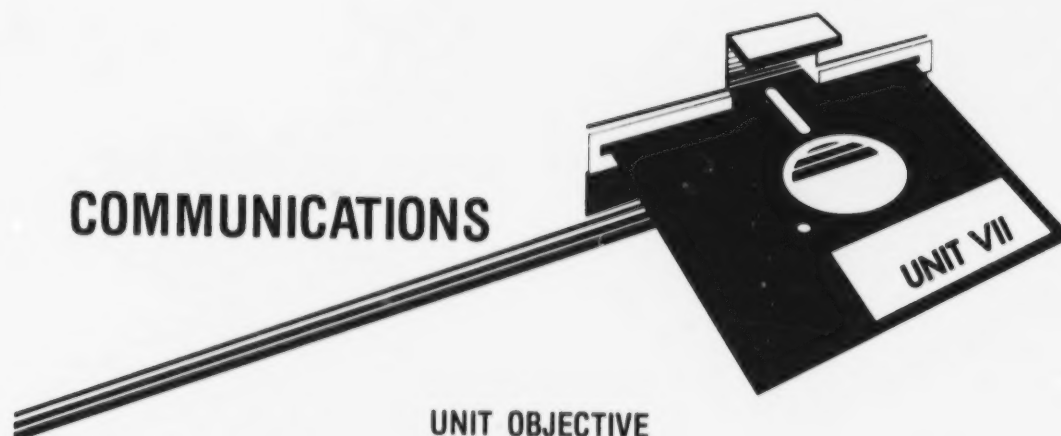
(NOTE: If the following activities have not been accomplished prior to the test, ask your instructor when they should be completed.)

- 3. Calculate financial ratios. (Assignment Sheet #1)
- 4. Demonstrate the ability to use an integrated software package with spreadsheet capabilities to:
 - a. Compute markups and markdowns. (Job Sheet #1)
 - b. Compute discounts. (Job Sheet #2)
 - c. Prepare purchase orders. (Job Sheet #3)
 - d. Create and compute an income statement. (Job Sheet #4)
 - e. Create and compute a balance sheet. (Job Sheet #5)
 - f. Create and compute the cost of goods sold. (Job Sheet #6)

FINANCIAL RECORDS MANAGEMENT UNIT VI

ANSWERS TO TEST

1.
 - a. 4
 - b. 7
 - c. 6
 - d. 1
 - e. 9
 - f. 8
 - g. 2
 - h. 3
 - i. 5
 - j. 18
 - k. 19
 - l. 20
 - m. 16
 - n. 17
 - o. 10
 - p. 13
 - q. 12
 - r. 22
 - s. 11
 - t. 15
 - u. 14
 - v. 21
2.
 - a. E
 - b. I
 - c. I
 - d. E
 - e. E
 - f. I
 - g. I
 - h. I
3. Evaluated to the satisfaction of the instructor
4. Performance skills evaluated to the satisfaction of the instructor



After completion of this unit, the student should be able to generate letters, memorandums, mailing lists, corporate minutes, corporate annual reports, develop mailing lists, and search a data base using an integrated software package with data base and word processing capabilities; send and retrieve electronic messages using a communications software package; transcribe from voice input, and use a spelling-proofreading software package. Competencies will be demonstrated by correctly performing the procedures outlined in the assignment and job sheets and by scoring a minimum of 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms related to communications with their correct definitions.
2. Select major applications of word processing.
3. Complete a list of the major types of word processors.
4. List uses of telecommunications.
5. Complete a crossword puzzle related to communications. (Assignment Sheet #1)
6. Solve a puzzle concerning the major applications of word processing and the major types of word processors. (Assignment Sheet #2)

OBJECTIVE SHEET

7. Demonstrate the ability to:
 - a. Use an integrated software package to generate a letter. (Job Sheet #1)
 - b. Use an integrated software package to generate a memorandum. (Job Sheet #2)
 - c. Use an integrated software package to merge mailing lists with form documents. (Job Sheet #3)
 - d. Use an integrated software package to generate corporate minutes. (Job Sheet #4)
 - e. Use an integrated software package to generate a corporate annual report. (Job Sheet #5)
 - f. Use an integrated software package to develop a mailing list and search a data base. (Job Sheet #6)
 - g. Use a communications software package to send an electronic message. (Job Sheet #7)
 - h. Use a communications software package to retrieve an electronic message. (Job Sheet #8)
 - i. Transcribe from voice input. (Job Sheet #9)
 - j. Use a spelling-proofreading program. (Job Sheet #10)

COMMUNICATIONS UNIT VII

SUGGESTED ACTIVITIES

- A. Obtain additional materials and/or invite resource people to class to supplement/reinforce information provided in this unit of instruction.
- B. Review materials in this unit and determine how much information will need to be presented to the students.
- C. Learn the routines of the integrated, spelling-proofreading, and communications software packages needed to complete the job sheets.

(NOTE: In order to use the communications software package for Job Sheets 7 and 8, you will need to access a modem and a dumb terminal with keyboard to retrieve and send electronic messages via telephone lines. If this arrangement is not feasible, a microcomputer and two monitors (one serves as sender; the other as receiver) can be joined to an identical hardware configuration by coaxial cable (AppleWorks users) or RS232 cable (DeskMate users). A second coaxial cable (or RS232) is needed for the second setup to be able to act as sender. A null-modem adaptor may be needed.)

- D. Record the following letter for student transcription required in Job Sheet #9.

"This is Kelly Jones, Credit Department, Bradford's, Extension 319, Account 4000.

"One letter. Final form, please. Need letter Wednesday morning at 9 a.m.

"Letter is short. Executive stationery, please. Carbon copy to Mr. Stan Rodgers (R-O-D-G-E-R-S), Manager, Credit Department. To Mr. Vernon Bailey (B-A-I-L-E-Y), 1828 Abrams, Dallas, Texas, 75220.

"Dear Mr. Bailey:/ We sincerely appreciate/ your interest in an account/ with Bradford's. (period)/ Whenever we can (common,/ we are always willing to serve you. (paragraph)/ In determining what we can do for you/ regarding your request for credit (comma),/ we made the routine checks you authorized. (period)/ The information we have received/ permits us to serve you only on a cash basis. (period)/ But as you know (comma),/ cash buying here at Bradford's discount prices/ can make a real savings for your budget. (paragraph)/ We hope to see you again in the store, (comma)/ and we look forward to the opportunity of serving you. (period)/ Sincerely your, Kelly Jones, Credit Assistant.

"Operator, please remember the carbon copy notation. Thank you. End of dictation."

- E. Make transparencies from the transparency masters included with this unit.
- F. Obtain a dedicated list processing program and create activities to teach Objective 6. Use an integrated software package to merge mailing lists with form documents and use an integrated software package to develop a mailing list and search a data base. Both "AppleWorks" Data Base and "DeskMate" Filer have limited capabilities.

(NOTE: Activities A-F should be completed prior to the teaching of this unit.)

- G. Provide students with objective sheet.

SUGGESTED ACTIVITIES

- H. Discuss unit and specific objectives.
- I. Provide students with information and assignment sheets.
- J. Discuss information and assignment sheets.

(NOTE: Use the transparencies to enhance the information as needed.)

- K. For users of Apple computers with two disk drives, have students make Drive 2 their current drive. This can be done by (1) selecting other activities at Main Menu, (2) changing current disk drive, and (3) selecting Drive 2. The students can then press [Esc] to Main Menu and proceed with job sheets.
- L. Have the students configure the printers, and select 12 pitch.
- M. Provide students with job sheets.
- N. Discuss and demonstrate the procedures outlined in the job sheets.
- O. Integrate the following activities throughout the teaching of this unit:
 - 1. Differentiate between word processing, information processing, and data processing.
 - 2. Discuss the word processing software available.
 - 3. Discuss the hardware available to utilize with word processing packages.
 - 4. Contrast dedicated software programs to integrated software programs.
 - 5. Compare the spelling-proofreading programs available.
 - 6. Provide opportunities for the students to view the microcomputer being utilized on the job for word processing, telecommunications, and voice transcription.
 - 7. Discuss the ways list processing can be done using an integrated package; contrast with a dedicated package.
 - 8. Have the students cut and paste to create a report by creating a word processing text file and then copying an existing spreadsheet/worksheet file to the word processing file.

(NOTE: This procedure is detailed in Unit VIII, Job Sheet #6.)

 - 9. Discuss career opportunities for communications specialists.

(NOTE: Refer to the glossary of career titles provided in the introductory material for this publication.)

 - 10. Meet individually with students to evaluate their progress through this unit of instruction, and indicate to them possible areas for improvement.
- P. Give test.
- Q. Evaluate test.
- R. Reteach if necessary.

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- A. Objective sheet
- B. Suggested activities
- C. Information sheet
- D. Transparency masters
 - 1. TM 1 — Major Applications of Word Processing
 - 2. TM 2 — Major Types of Word Processors
 - 3. TM 3 — Major Types of Word Processors (Continued)
 - 4. TM 4 — Uses of Telecommunications
 - 5. TM 5 — Uses of Telecommunications (Continued)
- E. Assignment sheets
 - 1. Assignment Sheet #1 — Complete a Crossword Puzzle Related to Communications
 - 2. Assignment Sheet #2 — Solve a Puzzle Concerning the Major Applications of Word Processing and the Major Types of Word Processors
- F. Answers to assignment sheets
- G. Job sheets
 - 1. Job Sheet #1 — Use an Integrated Software Package to Generate a Letter
 - 2. Job Sheet #2 — Use an Integrated Software Package to Generate a Memorandum
 - 3. Job Sheet #3 — Use an Integrated Software Package to Merge Mailing Lists with Form Documents
 - 4. Job Sheet #4 — Use an Integrated Software Package to Generate Corporate Minutes
 - 5. Job Sheet #5 — Use an Integrated Software Package to Generate a Corporate Annual Report
 - 6. Job Sheet #6 — Use an Integrated Software Package to Develop a Mailing List and Search a Data Base
 - 7. Job Sheet #7 — Use a Communications Software Package to Send an Electronic Message

SUGGESTED ACTIVITIES

8. Job Sheet #8 — Use a Communications Software Package to Retrieve an Electronic Message
 9. Job Sheet #9 — Transcribe from Voice Input
 10. Job Sheet #10 — Use a Spelling-Proofreading Program
- H. Answers to job sheets
- I. Test
- J. Answers to test

REFERENCES USED IN DEVELOPING THIS UNIT

(NOTE: The following is a list of references used in completing this unit. These publications would make excellent supplemental materials in the classroom.)

- A. *All in 1. Office and Information Systems*. Concord, Massachusetts: Digital Equipment Corporation, 1984.
- B. *AppleWorks Reference Manual*. Cupertino, California: Apple Computers, Incorporated, 1983.
- C. Brusau, Charles T., Gerald J. Alred, and Walter E. Oliu. *The Business Writer's Handbook*. New York, New York: St. Martins Press, 1976.
- D. Clark, James F. and Judith J. Lambrecht. *Information Processing*. Cincinnati, Ohio: South-Western Publishing Company, 1985.
- E. *DeskMate Reference Manual*. Fort Worth, Texas: Tandy Corporation, 1985.
- F. Myers, Lary. *How to Create Your Own Computer Bulletin Board*. Blue Ridge Summit, Pennsylvania: Tab Books, 1983.
- G. Sullivan, David R. and others. *Computing Today*. Boston, Massachusetts: Houghton Mifflin Company, 1985.
- H. Warner, Jean Rockwell. *Word Processing for Colleges*. Baltimore, Maryland: The H.M. Rowe Company, 1984.

(NOTE: Articles from periodicals such as the *Journal of Business Education*, *Office Administration and Automation*, *The Office*, *The Wall Street Journal*, and the *Dallas Morning News* were utilized in the preparation of this unit.)

COMMUNICATIONS UNIT VII

INFORMATION SHEET

I. Terms and definitions

- A. Automatic return — Feature on word processors and some electronic typewriters that automatically returns the printing point indicator or cursor to the left margin; i.e. wrap
- B. Boilerplate — Standard material, usually in the form of paragraphs, that is stored in memory and then recalled as needed
- C. Cathode ray tube (CRT) — An electronic vacuum tube used as screen for many word processors
- D. Computer-based message system (CBMS) — System that allows messages to be sent either over telephone wires or by cable to a computer where they can be read at will by recipient
- E. Copy (duplicate) — Process used to duplicate or move material from one place to another on a word processor
- F. Correspondence quality printer — An improved variety of dot matrix printer; quality better than that found on a regular dot matrix printer, but not as good as that produced by a letter quality printer
- G. Cut and paste (move) — Process used to copy or move portions of text in a document or between documents

(NOTE: This is also referred to as a block move.)
- H. Dedicated word processor — A word processor designed specifically for word processing and not for any other purpose
- I. Default value — Format settings and other instructions that are automatically used by the system for all documents unless changed by operator
- J. Discrete media — Dictation media that can be removed physically from the dictation equipment
- K. Electronic blackboard — A blackboard that electronically senses chalk strokes and transfers them via telephone lines to a remote television monitor
- L. Electronic bulletin board — Communication via a computer; users call (using a telephone and modem) a central place and leave or retrieve messages left for them

INFORMATION SHEET

- M. Electronic cueing — Electronic signal placed on a dictation tape to alert operator to the end of the letter or to the placement of instructions
- N. Electronic mail — Process of transmitting information electronically by use of satellites, cables, or telephone wires from one piece of equipment to another
- O. Embedding — To place an instruction in the word processing system by striking a special key, such as return or command
- P. Endless loop — Dictation medium; a loop of tape that can be used over and over again
- Q. Ergonomics — Field concerned with health, safety and comfort of word processing and computer operators in relation to their work environment and the machines they use
- R. Erase backspace key — Used to remove character to the left of the cursor from the screen
- S. Execution key — Used to tell the system to perform or cancel an operation
- T. Executive work station — Work area used by executive which includes a personal computer or word processor; can also refer to a personal computer or word processor used by the executive, which features advanced capabilities such as windowing and electronic mail and which requires a minimum of keyboarding
- U. External storage — Storage media that can be stored outside the word processor, such as paper tapes, magnetic cards, magnetic tapes, floppy diskettes, and hard disks
- V. Footer — Standard information placed automatically by word processor in the bottom margin area of a page of a document
- W. Form document (base document, mask) — Standard letter, contract, or other document that is merged with variable addresses or other information when doing list processing
- X. Format — The margins, spacing, and style used in keyboarding a document
- Y. Format line — Used to identify margin and tab settings on many word processors; usually appears at the top of the screen
- Z. Function key — Key with a special purpose, such as indent, format, justify, insert, replace, move, cut, or paste
- AA. Get document — Feature on some word processors that enables operator to copy or duplicate text that is stored in one document into another document, while leaving the material in the original document unchanged

INFORMATION SHEET

- BB. Global search and replace — High-level function that lets word processor search for a word or group of words and automatically replace it or them throughout an entire document
- CC. Hard return — Causes a permanent line break when entered by pressing return key
- DD. Header — Standard information that is placed automatically by word processor in the top margin area on a page of a document
- EE. Highlight — To emphasize text on a screen in some way such as under-scoring, placing in capital letters, or displaying in a lighter screen color
- FF. Home key — A cursor movement key that returns the cursor to its home position, usually the upper left corner of the screen
- GG. Hyphenation dictionary — Usually available as an optional software program for word processors; gives correct hyphenation positions of words stored in a dictionary
- HH. Icons — Pictures of objects that are shown on a word processor screen to give the operator function choices
- II. Index (directory, file list) — Contains a listing of all documents or files that have been placed in memory
- JJ. Intelligent terminal — Terminal in shared-logic system that does not rely on the CPU for all its functions
- KK. Justification — Process by which all lines begin or end at the same point
- LL. Laser video disk (optical disk) — Storage medium for word processors and computers; can be used with optical character reader
- MM. Libraries — Special storage area in a word processor where repetitive material can be stored and recalled
- NN. List document (secondary document) — Variable items that are merged with the base document in list processing
- OO. List processing (list merge, records processing) — Process of merging variable information in a list document with standard material in a form document
- PP. Local area network system (LANS) — Linked group of equipment that can communicate with each other but that can be separated by a geographic distance
- QQ. Main menu (opening menu) — The beginning point for word processing applications on menu-driven word processors

INFORMATION SHEET

- RR. Merge — Name used by some vendors for the process of merging variable information between documents
- SS. Optical character reader (OCR) — Machine that uses the process of optical character recognition to scan keyboarded and printed characters and convert them to signals that are transmitted to word processors, computers, or printers
- TT. Page markers (page breaks) — Normally a line on the screen that indicates where pages end on document-oriented word processors
- UU. Pagination — Process of breaking a document into pages on a document-oriented word processor
- VV. Plug-in CRT — Portable CRT screen that can be moved from one word processor to another
- WW. Print menu — Specialized menu that gives printer options
- XX. Proofreading marks — Handwritten symbols used to indicate corrections to be made
- YY. Ruler — Line used on some word processors for displaying the current margins and tabs
- ZZ. Search (find) — Instructs the word processor to search for a word or a group of words
- AAA. Search and replace — Instructs the word processor to search for a group of words and to replace it or them with another word or words
- BBB. Serial port — Communications part of a word processor (usually RS232); used to connect word processor to printer
- CCC. Shared-logic system — A number of terminals connected to a CPU, which may or may not be located in the same room
- DDD. Sort — Feature that allows the arranging or sorting of information in either alphabetical or numerical order on a word processor
- EEE. Speech synthesis — Voice output by word processors or computers
- FFF. Spelling-proofreading program — An optional program for many word processors which highlights spelling errors for the operator
- GGG. Standalone — Word processor that contains screen, keyboard, logic and memory capabilities, and printer; does not rely on any other equipment to function
- HHH. Status line — On some word processors, used to give operator information about the position of the cursor, which page of document is displayed, and name of document displayed

INFORMATION SHEET

- III. Stop codes — Instructions given to a word processor instructing it to stop at a certain point in a document to allow insertion of variable information and to change paper or ribbons for printer
 - JJJ. Strike through — Option that lets the operator strike through or print over characters
 - KKK. Tabular editing — Enables operator to insert, delete, or move columns around in a tabulation on a word processor screen
 - LLL. Telecommunications — Process of transmitting information electronically over telephone lines, cables, or satellites
 - MMM. View mode — A mode on some word processors that enables the operator to see symbols for commands that have been given, such as hard returns and center directions
 - NNN. Voice editing — Attaching a voice command to a document in word processor that can be played back by the operator
 - OOO. Voice input — Ability to input documents into a word processor by simply dictating them to the equipment
 - PPP. Voice mailbox — Similar to CBMS where it is possible to input a verbal message via telephone into a computer where it is stored until the recipient calls for it
 - QQQ. Voice-operated relay (VOR) — Ability of a voice over telephone lines to start and stop a dictation unit
 - RRR. Voice recognition — Ability of word processor or computer to recognize verbal input
 - SSS. Walkup terminal — A word processor located in a central location in an office; it can be used by many employees
 - TTT. Windowed screen — Split or divided screen that enables operator to display more than one document at a time; makes it possible to move information from one document to another on the screen
 - UUU. Word processing package or program — Software that enables a personal computer to do word processing
- II. **Major applications of word processing** (Transparency 1) (Assignment Sheets #1 and #2)
- A. Correspondence
- (NOTE: This application includes form letters, individualized letters, and memorandums.)

INFORMATION SHEET

B. Reports

(NOTE: This application includes manuals and documentation and filling in of preprinted forms, corporate minutes, and annual reports.)

C. Records processing

D. Other applications

1. Integration of text and data (and sometimes graphics) into a single document
2. Electronic transfer of documents between remote locations and terminals of different manufacture
3. Electronic intra-office communications that actually serve to reduce the volume of typed in-house correspondence

III. Major types of word processors (Transparencies 2 and 3) (Assignment Sheets #1 and #2)

A. Electronic typewriters

(NOTE: Some electronic typewriters can be used as printers with a micro-computer; also some electronic typewriters can have monitors hooked up to them.)

B. Text-editors

(NOTE: This includes individual units which contain all the necessary equipment — keyboard, screen, and memory.)

C. Personal computers

D. Shared-logic systems

(NOTE: Several workstations share intelligence and processing power in a clustered arrangement.)

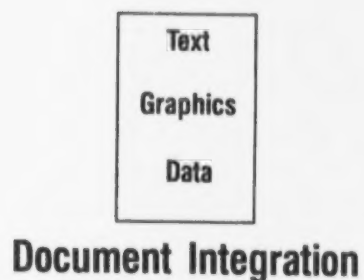
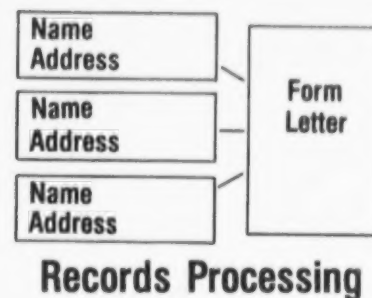
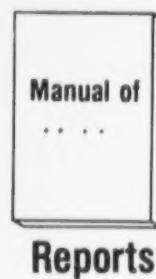
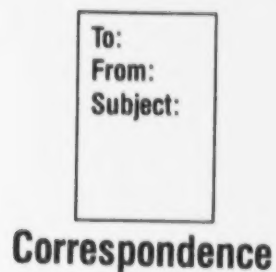
E. Time-shared

(NOTE: Computer terminals or communicating word processors at the user site are employed to access the word processing power of a remote computer via telephone network.)

INFORMATION SHEET**IV. Uses of telecommunications (Transparencies 4 and 5)**

- A. Computer-based message system
 - 1. Electronic bulletin board
 - 2. Electronic mail
 - 3. Voice mailbox
- B. Electronic blackboard
- C. Information utilities
- D. Fully automated dictation/transcription system
- E. Electronic funds transfer

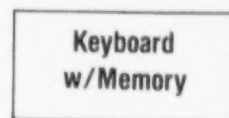
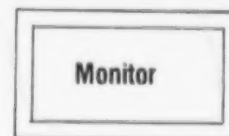
Major Applications of Word Processing



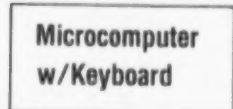
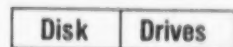
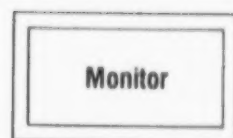
Major Types of Word Processors



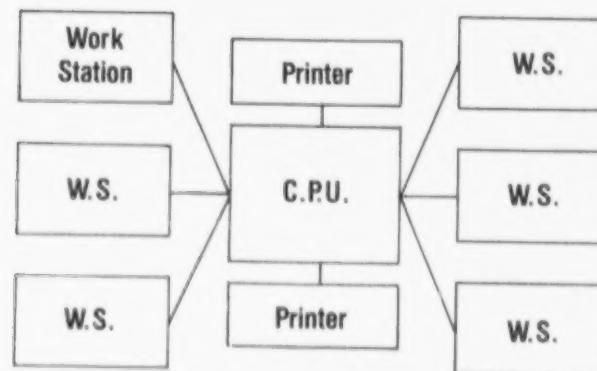
Electronic Typewriters



Text-editors



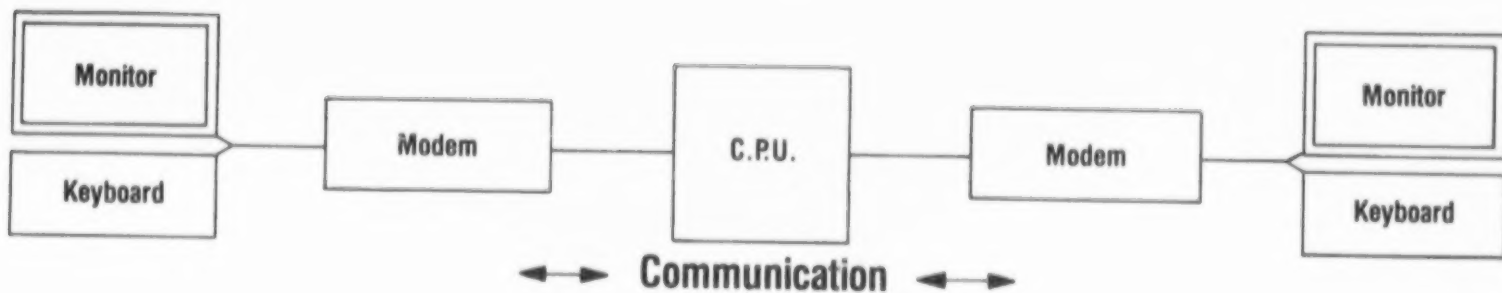
Personal Computers



Shared Logic Systems

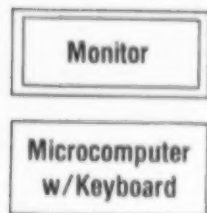
Major Types of Word Processors

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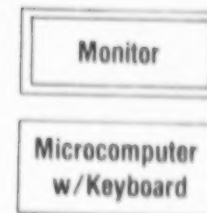


Time Shared

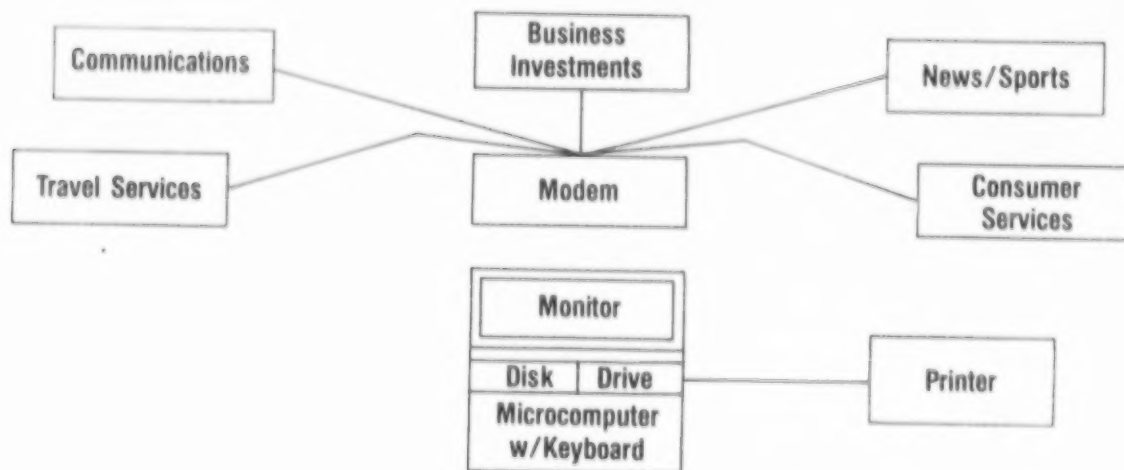
Uses of Telecommunications



↔ Satellites or Cable or Telephone Wires ↔
Electronic Bulletin Board — Electronic Mail — Voice Mailbox



Electronic Blackboard



Information Utilities

Uses of Telecommunications (Continued)



Fully Automated Dictation/Transcription System



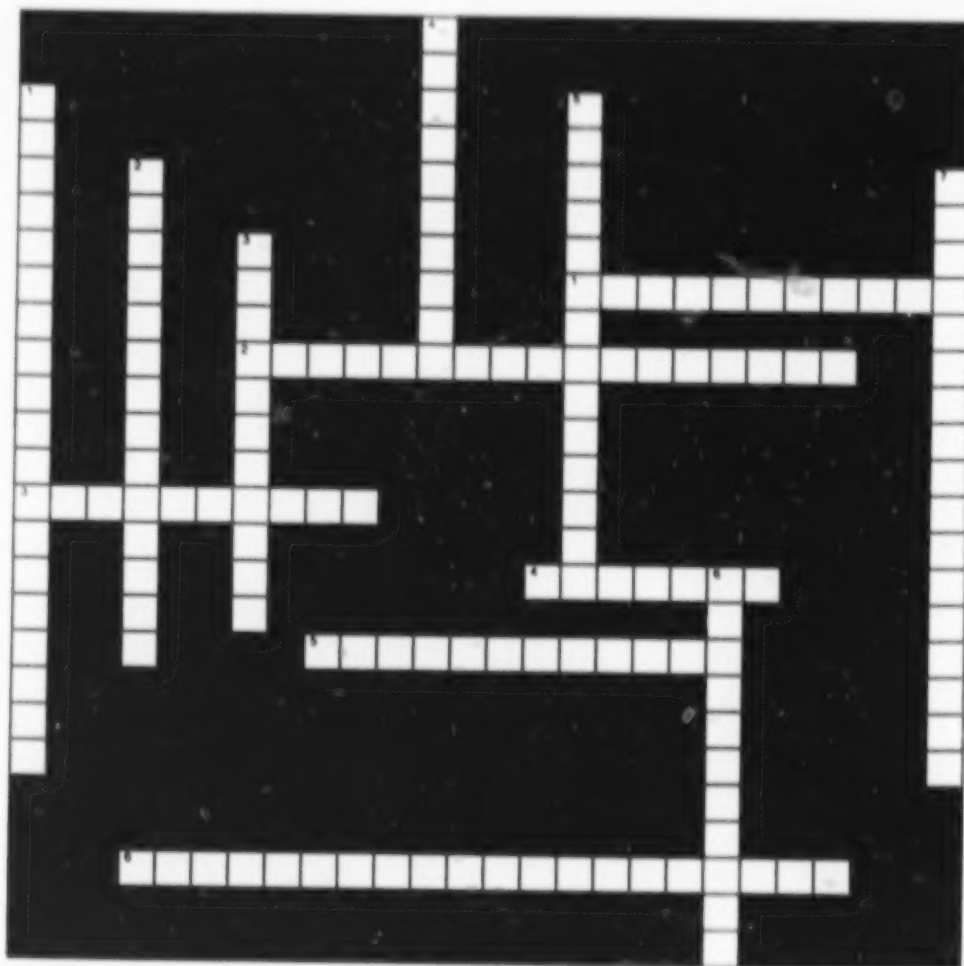
Electronic Funds Transfer

COMMUNICATIONS UNIT VII

**ASSIGNMENT SHEET #1 — COMPLETE A CROSSWORD PUZZLE
RELATED TO COMMUNICATIONS**

Directions: Complete the following crossword puzzle by correctly filling in the words which fit the descriptions of the major applications of word processing, types of word processors, and the uses of telecommunications.

(NOTE: Two word answers are entered omitting the space between words.)



ASSIGNMENT SHEET #1**THE CLUES****Down**

1. An emerging application which makes possible the combining of text and data and sometimes even graphics (two words)
2. Process of transmitting information electronically by use of satellites, cables, or telephone wires from one piece of equipment to another
3. Terminals connected to a CPU, which may or may not be located in the same room
4. Accessing a CPU via phone and modem
5. Includes form letters, individualized letters, and memorandums
6. Dedicated word processors
7. Non-dedicated word processors

Across

1. Self-sufficient systems
2. Generation of repetitive letters
3. Typewriters which may have memory capabilities
4. Corporate documents; some are annual
5. System where verbal message via telephone is fed to computer and stored until recipient calls for it
6. Electronically senses chalk strokes and transfers them via telephone lines to a remote television monitor

COMMUNICATIONS UNIT VII

ASSIGNMENT SHEET #2 — SOLVE A PUZZLE CONCERNING THE MAJOR APPLICATIONS OF WORD PROCESSING AND MAJOR TYPES OF A WORD PROCESSOR

Directions: Circle the major applications and types of word processors.

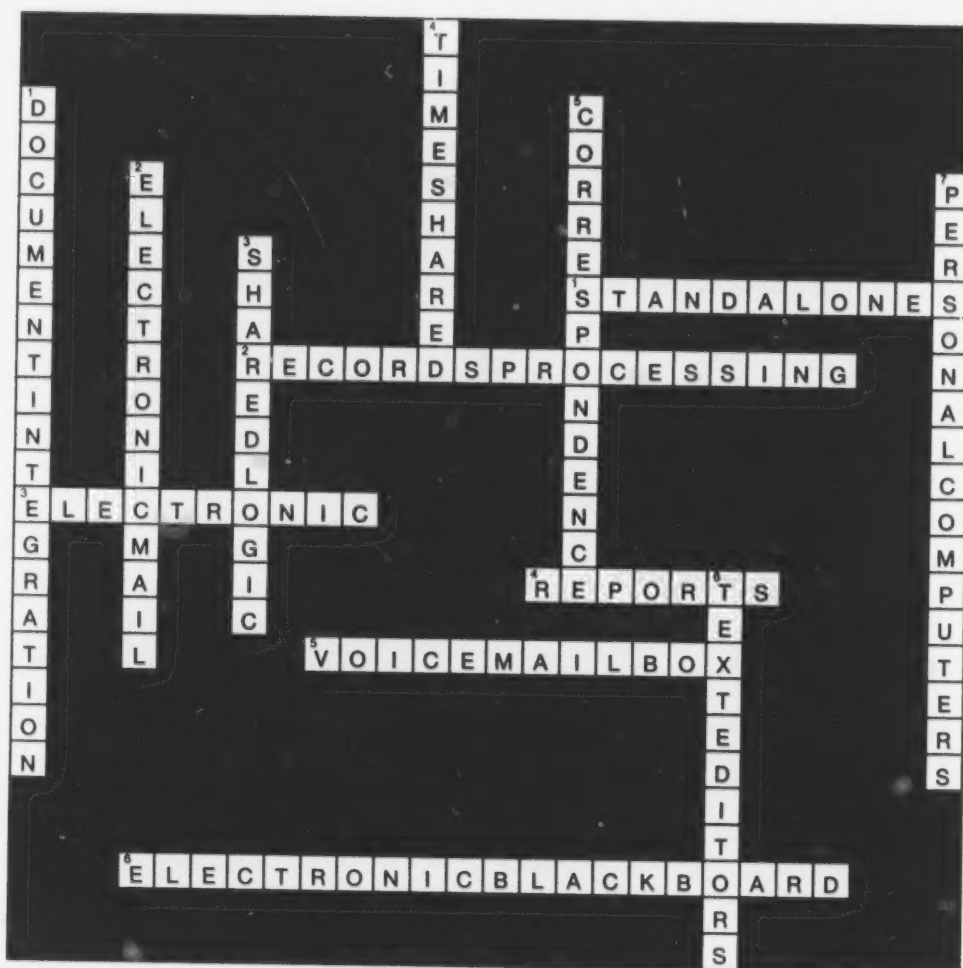
(HINT: They may be arranged horizontally or vertically in the puzzle below. Some are even backwards!)

T H J I A S O P K N E Q T T Y I P J K V W X A Q T O A O T W F G
 C S V M T L H D S E N O L R E C O R D S P R O C E S S I N G C Z
 S R E T I R W E P Y T C I N O R T C E L E C E W X A P M B F R O
 S X E R C I Q U A T I P F D A W X C R K H J I T T E W X A U P J
 S T A N D A L O N E S D E Y X O P N K Z S A I L E P C G J I U P
 T E U I C D A U P O C E I K N B E N L B R G S U D M N O M V E T
 W S E T A O I U P V R E H K L G V E E P S U H Q I U D T E M E S
 H A R E D C O R R E S P O N D E N C E L K J A V T D E W S U O Y
 E S W P L U Q R Y I O K T D C P R W S P R R R P O V E S Q S E R
 J S W S R M E W Q U P S X E R A W I M L E R E Y R I P L L E W R
 D E E S P E V W H F E E K J E A I X S W Q U D O S S X Z Z Y N K
 T H J I A N O P K N R Q T T Y I P J K V W X L Q E O A O T W F G
 M O P A W T K P W D S D E Y X O E N K Z S A O S T S T R O P E R
 E S W P L I Q R Y I O K T D C P R W S P R R G P J V E S Q S E R
 S U A R D N B O N W N D E Y X E S N K Z S A I L E P C G J I U P
 G Y J T P T D A Y O A U S D E J O O R N T W C A I E E P C G J D
 Z Y S W A E E E L P L E V D W Y N O P W K Z Q Q I L E P C G U E
 Q R W I G G R E W A C I P X C E L E T T W S E T Y E P C W S A R
 F E R S C R J A N B O E D D R I C K G H T P H I S C U P R E W A
 U P O L Y A K W A N M R T Y U I O P P K G V D W Q T W R A S W H
 T H E D F T P A C K P R W A S T C E D R E C H W S R S H E L M S
 P A D D W I G D K N U E R T E R U I C E R T S W A O D R A X Z E
 H A N N E O U W Q U T J E R T E M W O N D F N C S N R E T O P M
 W H T T V N Q U A E E W I O P H R E T I D E R P O I W S O P L I
 R O P E U D C W T G R E C C X W E N E D Y O I U H C G H U N N T
 E A D D I B I C E W S S H Y N U B E R S W E R A S S R T Y U I P

COMMUNICATIONS UNIT VII

ANSWERS TO ASSIGNMENT SHEETS

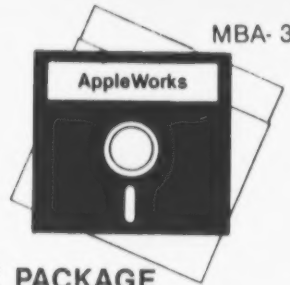
Assignment Sheet #1



ANSWERS TO ASSIGNMENT SHEETS

Assignment Sheet #2

THJIASOPKNEQTTYIPJKVWXAQT OAOTWFG
 CSVMTLHDS ENOL RECORDS PROCESSING CZ
 SRETIRWEPTYTCINORTCELECEWXAPMBFRO
 SXERCIQUATIPFDAWXCRKHJITTEWXAUPJ
 STANDALONES DEYXOPNKZSAILEPCGJIUP
 TEUICDAUPOCEIKNBENLBRGSUDMNOMVET
 WSETAOIUPVREHKLGV EEPSUHQIU DTEMES
 HAREDCORRESPONDENCE LKJAVTDEWSUOY
 PSWPLUQRYIOKTDCPRWSPRRRPOVESQSER
 JSWSRM EWQUPS XERAWIMLEREYRIPLLEWR
 DEESPEVWHFEEKJEAIXSWQUDOSSXZZYNK
 THJIANOPKNRQTTYIPJKVWXLQEOAOTWFG
 MOPAWTKPWDS DEYXOENKZSAOST STROPER
 ESWPLIQRYIOKTDCPRWSPRRGPJVESQSER
 SUARDNBONW NDEYXESNKZSAILEPCGJIUP
 GYJTPTDAYOAUSDEJOORNTWCAIEEPCGJD
 ZYSWAE EELPLEVDWYNOPWKZQQILEPCGUE
 QRWIGGREWACIPXCELETTWSETYEPCWSAR
 FERSCRJANBOEDDRICKGHTPHISCUPREWA
 UPOLYAKWANMRTYUIOPPKGVDWQ TWRASWH
 THEDFTPACKPRWASTCEDRECHWSRSHELM S
 PADDWIGDKNUERTERUICERTSWAODRAXZE
 HANNEOUWQUTJERTEMWONDFNCSNRETOPM
 WHTTVNQUAEEWIOPHRETIDERPOIWSOPLI
 ROPEUDCWTGRECCXWENEDYOIUHCGHUNNT
 EADDIBICEWS SHYNUBERSWERASSRTYUIP



COMMUNICATIONS UNIT VII

JOB SHEET #1 — USE AN INTEGRATED SOFTWARE PACKAGE TO GENERATE A LETTER

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted into that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the Word Processor from scratch" and press [Return]
5. Name the file "Day" and press [Return]
6. Input the following letter:

(NOTE: This material is handwritten as most source documents are not typed; please type the letter in modified block style with indented paragraphs and mixed punctuation.)

JOB SHEET #1

(Current date)

Ms. Jane Day
Business Department
Center High School
De Kalb, IL 60115

Dear Ms. Day:

Thank you very much for inviting me to speak to your Office Procedures class. The topic of my presentation will be "Word Processing in Your Career".

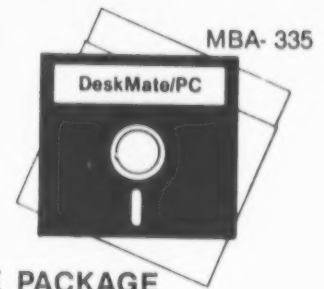
I am looking forward to visiting with your class next Monday at noon.

Sincerely, Terry Jones, Manager
Word Processing Incorporated
yjh

JOB SHEET #1

7. Proofread the letter for typographical errors; edit
8. Press [Open Apple] and "o" to format the document; choose 1 1/2" side margins, 2 1/2" top margin, and 12 characters per inch
9. Press [Open Apple] and "p" to print the letter; choose print from beginning; indicate where you want to print the letter by moving the cursor to the type of printer you have and pressing [Return]
10. Press [Return] to default for one copy of the letter
11. Press [Esc] to Main Menu
12. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]

COMMUNICATIONS UNIT VII



JOB SHEET #1 — USE AN INTEGRATED SOFTWARE PACKAGE TO GENERATE A LETTER

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your micro-computer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Text heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Day" and press [ENTER]
5. Format the letter by pressing [Clr] "3" (F4); change line width to 60
6. Input the following letter:

(NOTE: This material is handwritten as most source documents are not typed; please type the letter in modified block style with indented paragraphs and mixed punctuation.)

JOB SHEET #1

(Current date)

Ms. Jane Day
Business Department
Center High School
De Kalb, GA 60115

Dear Ms. Day:

Thank you very much for inviting me to speak to your Office Procedures class. The topic of my presentation will be "Word Processing in Your Career".

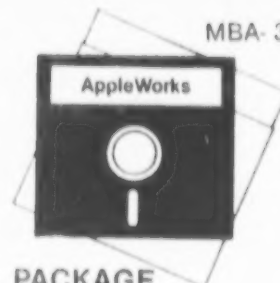
I am looking forward to visiting with your class next Monday at noon.

Sincerely, Terry Jones, Manager
Word Processing Incorporated

yjh

JOB SHEET #1

7. Proofread the letter for typographical errors; edit
8. Press [Clr] "1" (Ctrl PrtSc) to print
9. Press "F3" (Alt F10) to save the file and to return to the Main Menu
10. Press "F3" (Alt F10) to exit program



COMMUNICATIONS UNIT VII

JOB SHEET #2 — USE AN INTEGRATED SOFTWARE PACKAGE TO GENERATE A MEMORANDUM

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted into that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the Word Processor from scratch" and press [Return]
5. Name the file "Sales Memo" and press [Return]
6. Input the following memorandum:

(NOTE: This material is handwritten as most source documents are not typed; please type the memorandum and provide the TO:, FROM:, DATE:, and SUBJECT headings.)

JOB SHEET #2

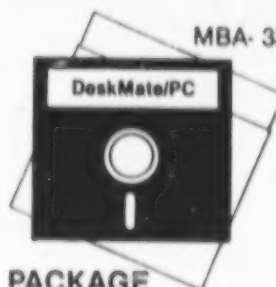
TO: Sales Department
FROM: Sam Banks
DATE: (Current)
SUBJECT: Sales Figures Update

Yesterday afternoon I received the sales figures for last month. I understand that they are much higher than those of the corresponding month of last year. Keep up the good work!

yih

JOB SHEET #2

7. Proofread the memorandum for typographical errors; edit
8. Press [Open Apple] and "o" to format the document; choose 2 1/2" side and top margins and 12 characters per inch
9. Press [Open Apple] and "p" to print the memo; choose print from beginning; indicate where you want to print the letter by moving the cursor to the type of printer you have and pressing [Return]
10. Press [Return] to default for one copy of the memo
11. Press [Esc] to Main Menu
12. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]



COMMUNICATIONS UNIT VII

JOB SHEET #2 — USE AN INTEGRATED SOFTWARE PACKAGE TO GENERATE A MEMORANDUM

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Text heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Sales Memo" and press [ENTER]
5. Format the memo by pressing [Clr] "3" (F4); change line width to 70
6. Input the following memorandum:

(NOTE: This material is handwritten as most source documents are not typed; please type the memorandum and provide the TO:, FROM:, DATE:, and SUBJECT: headings.)

JOB SHEET #2

TO: Sales Department
FROM: Sam Banks
DATE: (Current)
SUBJECT: Sales Figures Update

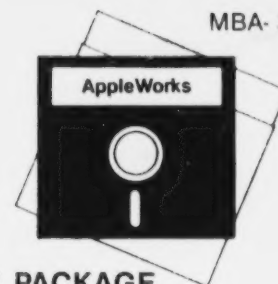
Yesterday afternoon I received the sales figures for last month. I understand that they are much higher than those of the corresponding month of last year. Keep up the good work!

yih

JOB SHEET #2

7. Proofread the memorandum for typographical errors; edit
8. Press [Clr] "1" (Ctrl PrtSc) to print
9. Press "F3" (Alt F10) to save the file and to return to the Main Menu
10. Press "F3" (Alt F10) to exit program

COMMUNICATIONS UNIT VII



JOB SHEET #3 — USE AN INTEGRATED SOFTWARE PACKAGE TO MERGE MAILING LISTS WITH FORM DOCUMENTS

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted into that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the Word Processor from scratch" and press [Return]
5. Name the file "Sales Letter" and press [Return]
6. Input the following letter omitting the inside address and the name in the salutation; use block style and mixed punctuation

JOB SHEET #3

Current date
(NOTE: Leave five lines blank.)

Dear

Last week I sent you information about a new magazine called *ENHANCE!* Our price for this magazine is about one-third the current newsstand price.

Experts from every field of human knowledge agree on one point: your life will be more worthwhile with a subscription to *ENHANCE!* Please consider the enclosed offer! Mail your order now!

Sincerely,

Joseph Griffin
Vice President

yih

enc

7. Proofread the letter for typographical errors; edit
 8. Press [Open Apple] and "o"; choose 1 1/2" side margins, 2 1/2" top margin, and 12 characters per inch
 9. Press [Esc] to the letter
 10. Move the cursor to the left margin and a double space below the date line; press [Open Apple] and "o"; type "ek" and press [Return]; press [Esc]
- (NOTE: Use the arrow keys to move cursor.)
11. Move the cursor to the left margin and a triple space below the date line; press [Open Apple] and "o"; type "ek" and press [Return]; press [Esc]
 12. Move the cursor two double spaces below the date line; press [Open Apple] and "o"; type "ek" and press [Return]; press [Esc]
 13. Move the cursor two (horizontal) spaces past "Dear"; press [Open Apple] and "o"; type "ek" and press [Return]; press [Esc]
 14. Press [Open Apple] and "p"; select to print from the beginning
 15. Select appropriate printer and [Return]
 16. Enter "3" for the number of copies needed
 17. Enter the following information when prompted.

(NOTE: Press [Return] after each entry.)

JOB SHEET #3

Ms. Jackie Hunter
12538 Meadowlane
Dolton, IL 60419

Dear Ms. Hunter:

Mr. Scott Wilson
2312 Chimney Rock
Abilene, TX 79606

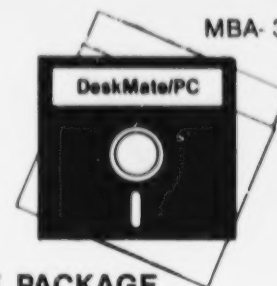
Dear Mr. Wilson:

Mrs. Jeanne Beltz
2534 Newhouse
Portage, MI 49081

Dear Mrs. Beltz:

18. Press [Esc] to Main Menu
19. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]

COMMUNICATIONS UNIT VII



JOB SHEET #3 — USE AN INTEGRATED SOFTWARE PACKAGE TO MERGE MAILING LISTS WITH FORM DOCUMENTS

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Text heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)
4. Name the file "Prospect" and press [ENTER]
5. Enter the following data as formatted

Ms. Jackie Hunter
12538 Meadowlane
Dolton, IL 60419

Mr. Scott Wilson
2312 Chimney Rock
Abilene, TX 79606

Mrs. Jeanne Beltz
2534 Newhouse
Portage, MI 49081

JOB SHEET #3

6. Proofread the data for typographical errors; edit
7. Press "F3" (Alt F10) to save the file and to return to the Main Menu
8. Using the arrow keys, move the marker to the Text heading and press [ENTER]
9. Name the file "SalesLet" and press [ENTER]
10. Format the letter by pressing [Clr] "3" (F4); change line width to 60
11. Input the following letter omitting the inside address and the name of the salutation; use block style and mixed punctuation

Current date

(NOTE: Return 4 times before typing "Dear:")

Dear

Last week I sent you information about a new magazine called *ENHANCE!* Our price for this magazine is about one-third the current newsstand price.

Experts from every field of human knowledge agree on one point: your life will be more worthwhile with a subscription to *ENHANCE!* Please consider the enclosed offer! Mail your order now!

Sincerely,

Joseph Griffin
Vice President

yih

enc

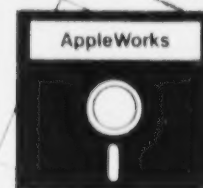
12. Proofread the letter for typographical errors; edit
13. Press "F3" (Alt F10) to save letter and to return to the Main Menu
14. Recall the "Prospect" file; place the marker over the "M" in Ms. Jackie Hunter; press [Clr] "6" (F7); highlight the address

JOB SHEET #3

15. Press [Clr] "7" (F8) to put a copy of the address in the copy buffer; to create a new file in which to put a copy of the address, press [Clr] "7" (F8) again. Press [ENTER] to skip the From prompt, and for the new filename, type "Hunter" and press [ENTER]
16. Place marker over the "M" in Mr. Scott Wilson; press [Clr] "6" (F7); highlight the address
17. Repeat Step 15 except name the file "Wilson"
18. Repeat Steps 16 and 17 for the Beltz address
19. Recall the "SalesLet" file; place the marker two lines above the salutation, press [Clr] "7" (F8) to use the copy function again; type "Hunter" and press [ENTER] to load the copy buffer from that file. Press [Clr] "9" (Ins or F10) to insert the contents of the copy buffer at the current position.

(NOTE: Enter title and last name after "Dear" in the salutation; follow with a colon.)
20. Proofread the letter for typographical errors; edit
21. Press [Clr] "I" (Ctrl PrtSc) to print
22. Press "F3" (Alt F10) to save the file and to return to the Main Menu
23. Modify and repeat Steps 19-22 for Wilson and Beltz data

(NOTE: The address and the salutation for Hunter will need to be deleted before inserting the Wilson data in the letter; the address and the salutation for Wilson will need to be deleted before inserting the Beltz data in the letter.)
24. Press "F3" (Alt F10) to return to the Main Menu
25. Press "F3" (Alt F10) to exit program



COMMUNICATIONS UNIT VII

JOB SHEET #4 — USE AN INTEGRATED SOFTWARE PACKAGE TO GENERATE CORPORATE MINUTES

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted into that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the Word Processor from scratch" and press [Return]
5. Name the file "Minutes" and press [Return]
6. Input the following minutes of a corporation:

JOB SHEET #4

MINUTES OF THE MEETING OF
THE BOARD OF DIRECTORS OF ABC CORPORATION

(Current date)

On (Current date), the Annual Board of Director's Meeting was called to order by President John Williams in Orlando, Florida. All Board members were present at the meeting. Jim Jacobs, Advertising Manager for XYZ Corporation, was also present at the meeting. Karen Adams served as Chair of the meeting and Ken Fowler served as secretary. Upon motions duly made, seconded, and approved, the reading of the minutes of the last Board Meeting was waived, and the actions taken by the Executive Committee and the Real Estate and Licensing Committee since the last meeting were ratified.

The Chair then brought before the Board for discussion the functions and duties of the Board of Directors, the Executive Committee, the Compensation Committee, and the Real Estate and Licensing Committee. After discussion, upon motion made by David Johnson and seconded by Terry Sherman, the Board adopted the functions and duties of the Board of Directors, the Executive Committee, the Compensation Committee, and the Real Estate and Licensing Committee as set forth in the Board Book. The Chair then noted that it would be advantageous for the Board to establish a Finance Committee as a Committee of the Board of Directors. After full discussion, upon motion made by David Johnson and seconded by Terry Sherman the Board adopted the following resolutions:

RESOLVED, that pursuant to Section 12 of the By-Laws of the Company, the Board of Directors does hereby appoint, as a Committee of the Board, the *Finance Committee*, such committee having the authority to consider strategic financial issues and proposals, including but not limited to major capital expenditures and acquisitions and in connection with such issues and proposals, to make recommendations to the Executive Committee and the Board of Directors.

There being no further business to discuss at the meeting, upon motion duly made and seconded, the meeting was adjourned at 11:40 a.m.

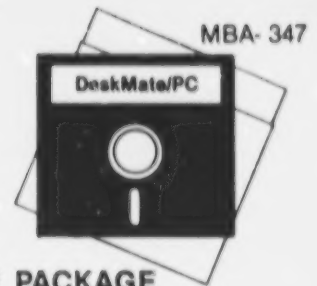
Secretary

Chief Executive Officer and
Chair of the Meeting

JOB SHEET #4

7. Proofread the minutes for typographical errors; edit
8. Press [Open Apple] and "o"; choose 1 1/2" side margins, 2 1/2" top margin, and 12 characters per inch
9. Press [Open Apple] and "p"; choose print from beginning; indicate where you want to print the minutes by moving the cursor to the type of printer you have and pressing [Return]
10. Press [Return] after typing or not typing the date
11. Press [Return] to default for one copy of the minutes
12. Press [Esc] to the Main Menu
13. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]

COMMUNICATIONS UNIT VII



JOB SHEET #4 — USE AN INTEGRATED SOFTWARE PACKAGE TO GENERATE CORPORATE MINUTES

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Text heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Minutes" and press [ENTER]
5. Format the minutes by pressing [Clr] "3" (F4); change line width to 70
6. Input the following minutes of a corporation:

JOB SHEET #4**MINUTES OF THE MEETING OF
THE BOARD OF DIRECTORS OF ABC CORPORATION**

(Current date)

On (Current date), the Annual Board of Director's Meeting was called to order by President John Williams in Orlando, Florida. All Board members were present at the meeting. Jim Jacobs, Advertising Manager for XYZ Corporation, was also present at the meeting. Karen Adams served as Chair of the meeting and Ken Fowler served as secretary. Upon motions duly made, seconded, and approved, the reading of the minutes of the last Board Meeting was waived, and the actions taken by the Executive Committee and the Real Estate and Licensing Committee since the last meeting were ratified.

The Chair then brought before the Board for discussion the functions and duties of the Board of Directors, the Executive Committee, the Compensation Committee, and the Real Estate and Licensing Committee. After discussion, upon motion made by David Johnson and seconded by Terry Sherman, the Board adopted the functions and duties of the Board of Directors, the Executive Committee, the Compensation Committee, and the Real Estate and Licensing Committee as set forth in the Board Book. The Chair then noted that it would be advantageous for the Board to establish a Finance Committee as a Committee of the Board of Directors. After full discussion, upon motion made by David Johnson and seconded by Terry Sherman the Board adopted the following resolutions:

RESOLVED, that pursuant to Section 12 of the By-Laws of the Company, the Board of Directors does hereby appoint, as a Committee of the Board, the *Finance Committee*, such committee having the authority to consider strategic financial issues and proposals, including but not limited to major capital expenditures and acquisitions and in connection with such issues and proposals, to make recommendations to the Executive Committee and the Board of Directors.

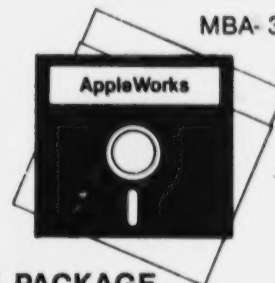
There being no further business to discuss at the meeting, upon motion duly made and seconded, the meeting was adjourned at 11:40 a.m.

Secretary

Chief Executive Officer and
Chair of the Meeting

JOB SHEET #4

7. Proofread the minutes for typographical errors; edit
8. Press [Clr] "1" (Ctrl PrtSc) to print
9. Press "F3" (Alt F10) to save the file and to return to the Main Menu
10. Press "F3" (Alt F10) to exit program



COMMUNICATIONS UNIT VII

JOB SHEET #5 — USE AN INTEGRATED SOFTWARE PACKAGE TO GENERATE A CORPORATE ANNUAL REPORT

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted into that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the Word Processor from scratch" and press [Return]
5. Name the file "Annual Report" and press [Return]
6. Input the following data:

(NOTE: These data explain what is actually included in an annual report; take note of the information as you keyboard.)

JOB SHEET #5

(NOTE: The following is an excerpt from *The Business Writers Handbook*.)

The corporate annual report is a legally required document that is, in effect, a "state of the company" message. It is written primarily for stockholders, although many other audiences must be kept in mind when the report is prepared (bankers, financial press, labor unions, employees, etc.) An annual report usually covers the high points of the previous year's operations and attempts to forecast the coming year's operations. It may also explain the company's present directions and highlight its present strengths. If weaknesses have developed or failures have occurred, the annual report may analyze them and explain the efforts being made to overcome them.

A wide variety of annual reports are published every year. Some are lavish in presentation and paint the company and its operations in glowing terms; others merely meet the legal requirements for annual financial reporting. Most annual reports are combinations of legally required financial reporting and narrative articles presenting the company with its best foot forward.

Although they vary greatly, the annual report can be loosely divided into five major divisions: (1) financial highlights, (2) a statement to stockholders or letter from the president, (3) a narrative section containing articles on the company's operations, (4) a financial statement, and (5) a listing of the company's board of directors and officers.

Financial Highlights. The financial highlights section is a quick review of the company's sales and earnings that usually precedes the president's message to the stockholders, sometimes even appearing on the inside of the front cover. This is the most-read part of the annual report.

Statement to Stockholders. This section of the annual report is a direct statement to stockholders from the company's president or chairman of the board of directors. This statement (which is sometimes presented in the form of a letter) is second in readership only to the financial highlights. It can be used to (1) interpret the entire year's performance, (2) touch upon plans and future directions, (3) give the company's explanations for any failures.

The statement to stockholders may be an in-depth review of the company's operations during the past year, or it may be a brief summary of the entire report. Use simple sentences and short paragraphs, and use a straightforward and informal style.

Narrative Feature Articles. This section of the annual report is normally used to present company operations and new products or developments in a positive light. Select the topics for these articles very carefully, making certain that they are timely and meaningful and that they contribute to the primary objective of the annual report. The following list includes topics that are often dealt with in annual reports.

- Major profit factors in last year's performance
- Sales trends
- How well or poorly the company is doing against its competition
- Internal operations
- An analysis of what world problems may mean to the company
- An analysis of the dependability of the company's overseas markets
- Research and development efforts
- Significant organizational changes
- The company's labor relations outlook
- How productivity is being increased
- Acquisitions and their significance
- Prospects for increasing stock dividends
- Outlook for next year (for the company as a whole or by divisions)
- Significant new products or services

JOB SHEET #5

Current market performance of existing products or services
 Service and support operations
 How the company is meeting its social responsibilities — on environmental protection, energy conservation, safety, hiring minorities and the handicapped, and so on. (Be certain to document the company's efforts in this area because overstated claims by a few companies in the past have generated suspicion of all such claims.)

Most readers merely scan an annual report, but they stop to look at photographs and illustrations and to read their captions. Therefore, use photographs and illustrations liberally in this section of the annual report, and make your captions informative and well-written.

Financial Statement. The financial statement should not be forbidding in appearance; it should be uncluttered, inviting, and consistent with the other sections of the annual report. The financial statement may appear at the beginning, middle, or end of the annual report; however, it most often appears at the end. It is frequently prepared as a separate booklet, printed on colored paper, and then stitched into the report.

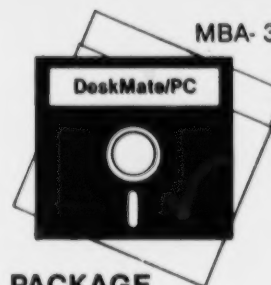
Minimum normal contents of the financial statement include (1) balance sheet, (2) statement of income, (3) changes in financial position, (4) the auditor's statement, and (5) footnotes. Most annual reports also include a fairly comprehensive comparison of financial results of the past ten to fifteen years.

Footnotes in the financial section should be written in simple, direct language rather than in accounting terms. The auditor's statement should be limited to no more than one-third of a page.

Board of Directors and Company Officers. The final part of the annual report lists the company's board of directors, along with their corporate affiliations. Many annual reports also include a portrait photograph of each director. Also listed by name and title (sometimes with photographs) are the company's officers. These generally include the chairman of the board of directors, president, vice-presidents, secretary, treasurer, and legal counsel. Establish a logical cut-off point when deciding who should be photographed. However, reading audiences are interested in seeing what your company's top executives look like.

7. Press [Open Apple] and "o"; choose 1 1/2" side margins, 2 1/2" top margin, and 12 characters per inch
8. Press [Open Apple] and "p"; choose print from beginning; indicate where you want to print the report by moving the cursor to the type of printer you have and pressing [Return]
9. Press [Return] after typing or not typing the date
10. Press [Return] to default for one copy of the report
11. Press [Esc] to the Main Menu
12. Viewing the main menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press Return

COMMUNICATIONS UNIT VII



JOB SHEET #5 — USE AN INTEGRATED SOFTWARE PACKAGE TO GENERATE A CORPORATE ANNUAL REPORT

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Text heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Report" and press [ENTER]
5. Press [Clr] "3" (F4) to format the report; change line width to 70
6. Input the following data using manuscript form

(NOTE: These data explain what is actually included in an annual report; take note of the information as you keyboard.)

JOB SHEET #5

(NOTE: The following is an excerpt from *The Business Writers Handbook*.)

The corporate annual report is a legally required document that is, in effect, a "state of the company" message. It is written primarily for stockholders, although many other audiences must be kept in mind when the report is prepared (bankers, financial press, labor unions, employees, etc.) An annual report usually covers the high points of the previous year's operations and attempts to forecast the coming year's operations. It may also explain the company's present directions and highlight its present strengths. If weaknesses have developed or failures have occurred, the annual report may analyze them and explain the efforts being made to overcome them.

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- Internal operations
- An analysis of what world problems may mean to the company
- An analysis of the dependability of the company's overseas markets
- Research and development efforts
- Significant organizational changes
- The company's labor relations outlook
- How productivity is being increased
- Acquisitions and their significance
- Prospects for increasing stock dividends
- Outlook for next year (for the company as a whole or by divisions)
- Significant new products or services

JOB SHEET #5

Current market performance of existing products or services

Service and support operations

How the company is meeting its social responsibilities — on environmental protection, energy conservation, safety, hiring minorities and the handicapped, and so on. (Be certain to document the company's efforts in this area because overstated claims by a few companies in the past have generated suspicion of all such claims.)

Most readers merely scan an annual report, but they stop to look at photographs and illustrations and to read their captions. Therefore, use photographs and illustrations liberally in this section of the annual report, and make your captions informative and well-written.

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Footnotes in the financial section should be written in simple, direct language rather than in accounting terms. The auditor's statement should be limited to no more than one-third of a page.

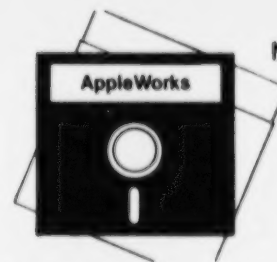
Board of Directors and Company Officers. The final part of the annual report lists the company's board of directors, along with their corporate affiliations. Many annual reports also include a portrait photograph of each director. Also listed by name and title (sometimes with photographs) are the company's officers. These generally include the chairman of the board of directors, president, vice-presidents, secretary, treasurer, and legal counsel. Establish a logical cut-off point when deciding who should be photographed. However, reading audiences are interested in seeing what your company's top executives look like.

7. Proofread the report for typographical errors; edit

(NOTE: Insert page numbers on subsequent pages.)

8. Press [Clr] "1" (Ctrl PrtSc) to print
9. Press "F3" (Alt F10) to save the file and to return to Main Menu
10. Press "F3" (Alt F10) to exit the program

COMMUNICATIONS UNIT VII



MBA-355

JOB SHEET #6 — USE AN INTEGRATED SOFTWARE PACKAGE TO DEVELOP A MAILING LIST AND SEARCH A DATA BASE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that the two disk drives are available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted into that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the Data Base from scratch" and press [Return]
5. Name the file "Students" and press [Return]
6. Create the following fields:

(NOTE: First delete "Category 1" by pressing [Open Apple] and "y.")

Title, First Name, Last Name, Company, Address, City, State, ZIP Code

7. Press [Esc]; press space bar once to automatically go into Insert New Records Feature

JOB SHEET #6

8. Input the following names and addresses to serve as the data base:

Mr. Thomas Johnson
ABC Corporation
1234 Perkins
Appleton, WI 54914

Mr. Henry Fleur
Fleur, Incorporated
1110-110 Street, North
St. Petersburg, FL 33708

Mr. George Robe
Skiing Incorporated
29 Main Street
Bonner Springs, KS 66012

Ms. Jill Kingston
Master Generator, Incorporated
2200 Corley Drive
Las Cruces, NM 88801

Miss Sharon Rodeo
Changing Times
333 Iris Lane
Chapel Hill, NC 27514

Mr. Paul Mitchell
Baker's Dozen
231 Calvin Park
Rockford, IL 61107

Ms. Betty Kendall
The Hickory Company
987 Hicks Street
Brooklyn, NY 11201

Mrs. Jennifer Logan
Noel, Incorporated
2367 Scholls Ferry Road
Portland, OR 97223

9. Proofread the entries for typographical errors; edit
10. Using the (Tab), move the cursor to an entry in the Last Name category, press [Open Apple] and "a" to arrange; select arrangement order: A-Z

JOB SHEET #6

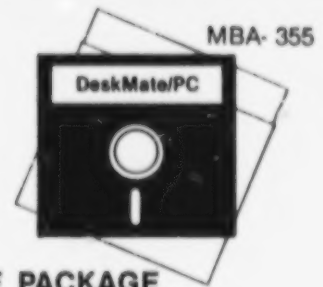
11. Press [Open Apple] and "p"; choose create a labels format and press [Return]; type "Students" for the name of the report and press [Return]; using [Open Apple] and the arrows, arrange the fields so they appear as follows:

(NOTE: Use [Open Apple] and "j" to justify two or more fields on the same line.)

Title <First Name <Last Name
Company
Address
City,<State,<ZIP Code

12. Press [Open Apple] and "p" to print; indicate where you want to print the labels by moving the cursor to the type of printer you have and pressing [Return]
13. Press [Return] after typing or not typing the date
14. Press [Return] to default for one copy of the labels
15. Repeat steps necessary to print a second set of labels; this time select to arrange the labels by ZIP Code by zooming in on one record, moving the cursor to the ZIP Code, and pressing [Open Apple] and "a"; select the arrangement order 0-9 and press [Return]
16. Press [Esc] to the Main Menu
17. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]

COMMUNICATIONS UNIT VII



JOB SHEET #6 — USE AN INTEGRATED SOFTWARE PACKAGE TO DEVELOP A MAILING LIST AND SEARCH A DATA BASE

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Text heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC. The Text application is used as the Filer application allows you to print copy in report form; the Text application allows you to enter the data to be printed on mailing labels; a disadvantage of using the Text application is that a data base cannot be searched.)

4. Name the file "Students" and press [ENTER]
5. Format entries by pressing [Clr] "3" (F4); change line width to 25

JOB SHEET #6

6. Input the following names and addresses to serve as the data base:

Mr. Thomas Johnson
ABC Corporation
1234 Perkins
Appleton, WI 54914

Mr. Henry Fleur
Fleur, Incorporated
1110-110 Street, North
St. Petersburg, FL 33708

Mr. George Robe
Skiing Incorporated
29 Main Street
Bonner Springs, KS 66012

Ms. Jill Kingston
Master Generator, Incorporated
2200 Corley Drive
Las Cruces, NM 88801

Miss Sharon Rodeo
Changing Times
333 Iris Lane
Chapel Hill, NC 27514

Mr. Paul Mitchell
Baker's Dozen
231 Calvin Park
Rockford, IL 61107

Ms. Betty Kendall
The Hickory Company
987 Hicks Street
Brooklyn, NY 11201

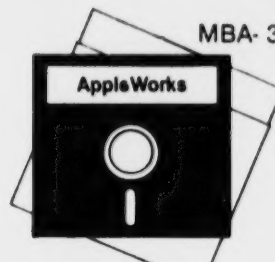
Mrs. Jennifer Logan
Noel, Incorporated
2367 Scholls Ferry Road
Portland, OR 97223

7. Proofread the entries for typographical errors; edit
8. Press [Clr] "1" (Ctrl PrtSc) to print

(NOTE: Before printing, insert the number of returns necessary between entries so that each entry will be positioned correctly on the label.)

JOB SHEET #6

9. Press "F3" (Alt F10) to save the file and to return to the Main Menu
10. Press "F3" (Alt F10) to exit the program



COMMUNICATIONS UNIT VII

JOB SHEET #7 — USE A COMMUNICATIONS SOFTWARE PACKAGE TO SEND AN ELECTRONIC MESSAGE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "Access II" on any Apple IIc or IIe Series microcomputer.)

2. "Access II" communications package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

4. Telephone
5. Modem
6. Host

B. Procedure

1. Boot the system according to the documentation of your software
2. Follow the directions pertaining to your communications software package and send the following message:

Hello! While you are away from the office, we have several cases which need your input:

1. Mrs. Grant wants you to start proceedings immediately against Mr. Graham.
2. Mr. Jones called to talk with you; he would like for you to contact him immediately. His telephone number is 555-1213.
3. Your lunch date has been rescheduled for 1:30 p.m.

Please acknowledge receipt of this message.

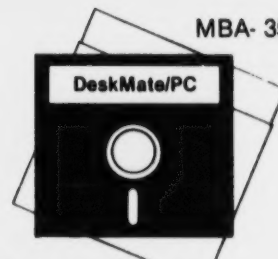
(Your Name)

3. Proofread the message; edit

JOB SHEET #7

4. Using the telephone and modem, access the receiving unit
5. Transmit the message
6. Quit the program

COMMUNICATIONS UNIT VII



JOB SHEET #7 — USE A COMMUNICATIONS SOFTWARE PACKAGE TO SEND AN ELECTRONIC MESSAGE

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

4. Telephone

5. Modem

6. Host

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Telecom heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Based upon your equipment and materials, adjust your Telecom Status Settings

JOB SHEET #7

5. Follow the directions pertaining to your Telecom application and send the following message:

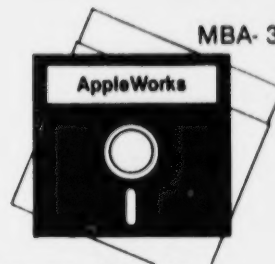
Hello! While you are away from the office, we have several cases which need your input:

1. Mrs. Grant wants you to start proceedings immediately against Mr. Graham.
2. Mr. Jones called to talk with you; he would like for you to contact him immediately. His telephone number is 555-1213.
3. Your lunch date has been rescheduled for 1:30 p.m.

Please acknowledge receipt of this message.

(Your Name)

6. Proofread the message; edit
7. Press [Clr] "4" (F5) to enter the interactive terminal mode; access the receiving unit; after the message is sent, use [Clr] "7" (F7) to disconnect
8. Press "F3" (Alt F10) to return to the Main Menu
9. Press "F3" (Alt F10) to exit program



COMMUNICATIONS UNIT VII

JOB SHEET #8 — USE A COMMUNICATIONS SOFTWARE PACKAGE TO RETRIEVE AN ELECTRONIC MESSAGE

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "Access II" on any Apple IIc or IIe Series microcomputer.)

2. "Access II" communications package

3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

4. Telephone

5. Modem

6. Host

B. Procedure

1. Boot the system according to the documentation of your software

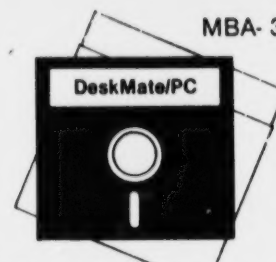
2. Access the sender by using the telephone and modem

3. Receive the message

(NOTE: Your instructor will arrange for a message to be sent to the host unit.)

4. Quit the program

COMMUNICATIONS UNIT VII



JOB SHEET #8 — USE A COMMUNICATIONS SOFTWARE PACKAGE TO RETRIEVE AN ELECTRONIC MESSAGE

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

4. Telephone

5. Modem

6. Host

B. Procedure

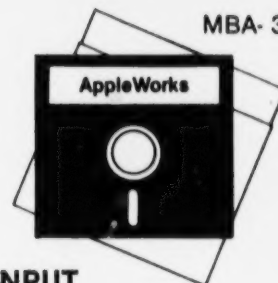
1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Telecom heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Based upon your equipment and materials, adjust your Telecom Status Settings
5. Follow the directions pertaining to your Telecom application for receiving a message

JOB SHEET #8

6. Press [Clr] "4" (F5) to enter the interactive terminal mode; access the sending unit; after the message is received, use [Clr] "7" (F7) to disconnect
7. Press "F3" (Alt F10) to return to the Main Menu
8. Press "F3" (Alt F10) to exit program



COMMUNICATIONS UNIT VII

JOB SHEET #9 — TRANSCRIBE FROM VOICE INPUT

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

4. Machine transcribing unit
5. Discrete medium (cassette tape)

B. Procedures

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

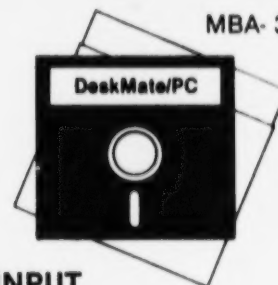
(NOTE: These steps are written with the assumption that the two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted into that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the Word Processor from scratch" and press [Return]
5. Name the file "Bailey Letter" and press [Return]
6. Turn on the machine transcriber
7. Insert the cassette tape

JOB SHEET #9

8. Transcribe the prerecorded letter in modified block form on plain paper; use mixed punctuation. Start the letter with the current date. Sign the letter with your name.
9. Turn off your machine transcriber
(NOTE: First, rewind the tape to the beginning of the dictation.)
10. Remove the cassette tape and return to your teacher
11. Proofread the letter for typographical errors; edit
12. Press [Open Apple] and "o"; choose 1 1/2" side margins, 2 1/2" top margin, and 12 characters per inch
13. Press [Open Apple] and "p"; choose print from beginning; indicate where you want to print the letter by moving the cursor to the type of printer you have and pressing [Return]
14. Press [Return] after typing or not typing the date
15. Press [Return] to default for one copy of the letter
16. Press [Esc] to the Main Menu
17. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]

COMMUNICATIONS UNIT VII



JOB SHEET #9 — TRANSCRIBE FROM VOICE INPUT

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

4. Machine transcribing unit

5. Discrete medium (cassette tape)

B. Procedures

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Text heading and press [ENTER]

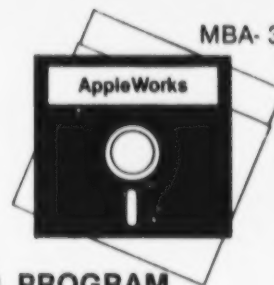
(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Bailey" and press [ENTER]
5. Format your letter by pressing [Clr] "3" (F4); determine your printed line width
6. Turn on the machine transcriber
7. Insert the cassette tape

JOB SHEET #9

8. Transcribe the prerecorded letter in modified block form on plain paper; use mixed punctuation. Start the letter with the current date; sign the letter.
9. Turn off your machine transcriber

(NOTE: First, rewind the tape to the beginning of the dictation.)
10. Remove the cassette tape and return to your teacher
11. Proofread the letter for typographical errors; edit
12. Press [Clr] "1" (Ctrl PrtSc) to print
13. Press "F3" (Alt F10) to save the file and to return to the Main Menu
14. Press "F3" (Alt F10) to exit the program



COMMUNICATIONS UNIT VII

JOB SHEET #10 — USE A SPELLING-PROOFREADING PROGRAM

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" and "SpellWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

4. "SpellWorks" spelling-proofreading software program

B. Procedures

1. Boot the system according to the documentation of your word processing software
2. Insert the data disk in the second drive
3. Choose "Add files to the Desktop" and press [Return]
4. Choose the option to "Make a new file for the Word Processor from scratch" and press [Return]
5. Name the file "Hello!" and press [Return]
6. Input the following paragraphs:

(NOTE: There are several typographical errors in the following paragraphs. Do not correct the copy.)

JOB SHEET #10

Hello! My name is <your name>. I am learning to proces words and data. In this exercize, I will learn how a spelling-proofreading software package will aid me in finding my typographicle errors.

I will also learn that the spelling-proofreading package may indicate words as misspelled when they are correct. They simply were not in the built-in dictionary.

I must boot the system to start my spelling-proofreading package. Then, I can select several options. One option on some packages allows the user to customize the dictionary. Another option might have words not found in the dictionary printed on a sepearte page.

The most important thing that I must remember is that even though I have used the spelling-proofreading package, I still need to proofread my text carefully for format and content errors.

7. Press [Open Apple] and "s" to save the document to disk; proofread the message for typographical errors by quitting "AppleWorks" and booting "SpellWorks" according to the documentation of the program

(NOTE: Enter the prefix /SPELLWORKS and press [Return].)

8. Follow the directions for spell checking a document and check the spelling of the "Hello!" message

(NOTE: Enter the path name SPELL.SYSTEM and press [Return]; choose option 7: Spellcheck a document.)

9. Make a note of your spelling errors and quit the "SpellWorks" program

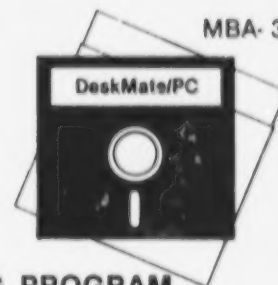
(NOTE: Enter the prefix /APPLEWORKS and press [Return].)

10. Boot "AppleWorks" and recall the "Hello!" message

(NOTE Enter the path name APLWORKS.SYSTEM and press [Return].)

11. Edit the document based on the findings of the spellcheck
12. Press [Open Apple] and "o"; choose 1 1/2" side margins, 2 1/2" top margin, and 12 characters per inch
13. Press [Open Apple] and "p"; choose print from beginning; indicate where you want to print the message by moving the cursor to the type of printer you have and pressing [Return]
14. Press [Return] safter typing or not typing the date
15. Press [Return] to default for one copy of the message
16. Press [Esc] to the Main Menu
17. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate that "yes" you want to quit and then press [Return]

COMMUNICATIONS UNIT VII



JOB SHEET #10 — USE A SPELLING-PROOFREADING PROGRAM

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" and "Electric Webster" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

4. "Electric Webster" spelling-proofreading software program

B. Procedures

1. Boot the system according to the documentation of your word processing software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Text heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Hello!" and press [ENTER]
5. Format your message by pressing [Clr] "3" (F4); determine your printed line width
6. Input the following paragraphs:

JOB SHEET #10

Hello! My name is <your name>. I am learning to proces words and data. In this exercize, I will learn how a spelling-proofreading software package will aid me in finding my typographicle errors.

I will also learn that the spelling-proofreading package may indicate words as misspelled when they are correct. They simply were not in the built-in dictionary.

I must boot the system to start my spelling-proofreading package. Then, I can select several options. One option on some packages allows the user to customize the dictionary. Another option might have words not found in the dictionary printed on a seperate page.

The most important thing that I must remember is that even though I have used the spelling-proofreading package, I still need to proofread my text carefully for format and content errors.

7. Press "F3" (Alt F10) to save the file and to return to the Main Menu
8. Proofread the letter for typographical errors by quitting the "DeskMate" and booting "Electric Webster" according to the documentation of the program
9. Follow the directions for spell checking a document and check the spelling of the Hello! message
10. Make a note of your spelling errors and quit the "Electric Webster" program
11. Boot "Deskmate" and recall the "Hello!" message
12. Edit the document based on the findings of the spellcheck
13. Press [Clr] "1" (Ctrl PrtSc) to print
14. Press "F3" (Alt F10) to save the file and to return to the Main Menu
15. Press "F3" (Alt F10) to exit the program

**COMMUNICATIONS
UNIT VII**

ANSWERS TO JOB SHEETS

Job Sheet #1

(Today's date)

Ms. Jane Day
Business Department
Center High School
DeKalb, IL 60115

Dear Ms. Day:

Thank you very much for inviting me to speak to your Office Procedures class. The topic of my presentation will be "Word Processing in Your Career."

I am looking forward to visiting with your class next Monday at noon.

Sincerely,

Terry Jones, Manager
Word Processing Incorporated

yih

ANSWERS TO JOB SHEETS**Job Sheet #2**

TO: Sales Department
FROM: Sam Banks, Sales Manager
DATE: (Today's date)
SUBJECT: Sales figures update

Yesterday afternoon I received the sales figures for last month. I understand they are much higher than those of the corresponding month of last year. Keep up the good work!

yih

ANSWERS TO JOB SHEETS

Job Sheet #3A

(Today's date)

Ms. Jackie Hunter
12538 Meadowlane
Dolton, IL 60419

Dear Ms. Hunter:

Last week I sent you information about a new magazine called *ENHANCE!* Our price for this magazine is about one-third the current newsstand price.

Experts from every field of human knowledge agree on one point: your life will be more worthwhile with a subscription to *ENHANCE!* Please consider the enclosed offer! Mail your order now!

Sincerely,

Joseph Griffin
Vice President

yih

enc

ANSWERS TO JOB SHEETS

Job Sheet #3B

(Today's date)

Mr. Scott Wilson
2312 Chimney Rock
Abilene, TX 79606

Dear Mr. Wilson:

Last week I sent you information about a new magazine called *ENHANCE!* Our price for this magazine is about one-third the current newsstand price.

Experts from every field of human knowledge agree on one point: your life will be more worthwhile with a subscription to *ENHANCE!* Please consider the enclosed offer! Mail your order now!

Sincerely,

Joseph Griffin
Vice President

yih

enc

ANSWERS TO JOB SHEETS

Job Sheet #3C

(Today's date)

Mrs. Jeanne Beltz
2534 Newhouse
Portage, MI 49081

Dear Mrs. Beltz:

Last week I sent you information about a new magazine called *ENHANCE!* Our price for this magazine is about one-third the current newsstand price.

Experts from every field of human knowledge agree on one point: your life will be more worthwhile with a subscription to *ENHANCE!* Please consider the enclosed offer! Mail your order now!

Sincerely,

Joseph Griffin
Vice President

yih

enc

ANSWERS TO JOB SHEETS

Job Sheet #4

MINUTES OF THE MEETING OF
THE BOARD OF DIRECTORS OF ABC CORPORATION

(Today's date)

On (Today's date), the Annual Board of Director's Meeting was called to order by President John Williams in Orlando, Florida. All Board members were present at the meeting. Jim Jacobs, Advertising Manager for XYZ Corporation, was also present at the meeting. Karen Adams served as Chair of the Meeting and Ken Fowler served as secretary. Upon motions duly made, seconded, and approved, the reading of the minutes of the last Board Meeting was waived, and the actions taken by the Executive Committee and the Real Estate and Licensing Committee since the last meeting were ratified.

The Chair then brought before the Board for discussion the functions and duties of the Board of Directors, the Executive Committee, the Compensation Committee, and the Real Estate and Licensing Committee. After discussion, upon motion made by David Johnson and seconded by Terry Sherman, the Board adopted the functions and duties of the Board of Directors, the Executive Committee, the Compensation Committee, and the Real Estate and Licensing Committee as set forth in the Board Book. The Chair then noted that it would be advantageous for the Board to establish a Finance Committee as a Committee of the Board of Directors. After full discussion, upon motion made by David Johnson and seconded by Terry Sherman the Board adopted the following resolutions:

RESOLVED, that pursuant to Section 12 of the By-Laws of the Company, the Board of Directors does hereby appoint, as a Committee of the Board, the *Finance Committee*, such committee having the authority to consider strategic financial issues and proposals, including but not limited to major capital expenditures and acquisitions and in connection with such issues and proposals, to make recommendations to the Executive Committee and the Board of Directors.

There being no further business to discuss at the meeting, upon motion duly made and seconded, the meeting was adjourned at 11:40 a.m.

Secretary

Chief Executive Officer and
Chair of the Meeting

ANSWERS TO JOB SHEETS

Job Sheet #5

The corporate annual report is a legally required document that is, in effect, a "state of the company" message. It is written primarily for stockholders, although many other audiences must be kept in mind when the report is prepared (bankers, financial press, labor unions, employees, etc.) An annual report usually covers the high points of the previous year's operations and attempts to forecast the coming year's operations. It may also explain the company's present directions and highlight its present strengths. If weaknesses have developed or failures have occurred, the annual report may analyze them and explain the efforts being made to overcome them.

A wide variety of annual reports are published every year. Some are lavish in presentation and paint the company and its operations in glowing terms; others merely meet the legal requirements for annual financial reporting. Most annual reports are combinations of legally required financial reporting and narrative articles presenting the company with its best foot forward.

Although they vary greatly, the annual report can be loosely divided into five major divisions: (1) financial highlights, (2) a statement to stockholders or letter from the president, (3) a narrative section containing articles on the company's operations, (4) a financial statement, and (5) a listing of the company's board of directors and officers.

Financial Highlights. The financial highlights section is a quick review of the company's sales and earnings that usually precedes the president's message to the stockholders, sometimes even appearing on the inside of the front cover. This is the most-read part of the annual report.

Statement to Stockholders. This section of the annual report is a direct statement to stockholders from the company's president or chairman of the board of directors. This statement (which is sometimes presented in the form of a letter) is second in readership only to the financial highlights. It can be used to (1) interpret the entire year's performance, (2) touch upon plans and future directions, (3) give the company's explanations for any failures.

The statement to stockholders may be an in-depth review of the company's operations during the past year, or it may be a brief summary of the entire report. Use simple sentences and short paragraphs, and use a straightforward and informal style.

Narrative Feature Articles. This section of the annual report is normally used to present company operations and new products or developments in a positive light. Select the topics for these articles very carefully, making certain that they are timely and meaningful and that they contribute to the primary objective of the annual report. The following list includes topics that are often dealt with in annual reports.

- Major profit factors in last year's performance
- Sales trends
- How well or poorly the company is doing against its competition
- Internal operations
- An analysis of what world problems may mean to the company
- An analysis of the dependability of the company's overseas markets
- Research and development efforts
- Significant organizational changes
- The company's labor relations outlook
- How productivity is being increased
- Acquisitions and their significance

ANSWERS TO JOB SHEETS

Prospects for increasing stock dividends
 Outlook for next year (for the company as a whole or by divisions)
 Significant new products or services
 Current market performance of existing products or services
 Service and support operations
 How the company is meeting its social responsibilities — on environmental protection, energy conservation, safety, hiring minorities and the handicapped, and so on. (Be certain to document the company's efforts in this area because overstated claims by a few companies in the past have generated suspicion of all such claims.)

Most readers merely scan an annual report, but they stop to look at photographs and illustrations and to read their captions. Therefore, use photographs and illustrations liberally in this section of the annual report, and make your captions informative and well-written.

Financial Statement. The financial statement should not be forbidding in appearance; it should be uncluttered, inviting, and consistent with the other sections of the annual report. The financial statement may appear at the beginning, middle, or end of the annual report; however, it most often appears at the end. It is frequently prepared as a separate booklet, printed on colored paper, and then stitched into the report.

Minimum normal contents of the financial statement include (1) balance sheet, (2) statement of income, (3) changes in financial position, (4) the auditor's statement, and (5) footnotes. Most annual reports also include a fairly comprehensive comparison of financial results of the past ten to fifteen years.

Footnotes in the financial section should be written in simple, direct language rather than in accounting terms. The auditor's statement should be limited to no more than one-third of a page.

Board of Directors and Company Officers. The final part of the annual report lists the company's board of directors, along with their corporate affiliations. Many annual reports also include a portrait photograph of each director. Also listed by name and title (sometimes with photographs) are the company's officers. These generally include the chairman of the board of directors, president, vice-presidents, secretary, treasurer, and legal counsel. Establish a logical cut-off point when deciding who should be photographed. However, reading audiences are interested in seeing what your company's top executives look like.

ANSWERS TO JOB SHEETS**Job Sheet #6 (AppleWorks)**

1. Fleur, Johnson, Kendall, Kingston, Logan, Mitchell, Robe, Rodeo
2. Kendall, Rodeo, Fleur, Johnson, Mitchell, Robe, Kingston, Logan

Job Sheet #6 (Radio Shack/IBM)

Mr. Thomas Johnson
ABC Corporation
1234 Perkins
Appleton, WI 54914

Mr. Henry Fleur
Fleur, Incorporated
1110-110 Street, North
St. Petersburg, FL 33708

Mr. George Robe
Skiing Incorporated
29 Main Street
Bonner Springs, KS 66012

Ms. Jill Kingston
Master Generator, Incorporated
2200 Corley Drive
Las Cruces, NM 88801

Miss Sharon Rodeo
Changing Times
333 Iris Lane
Chapel Hill, NC 27514

Mr. Paul Mitchell
Baker's Dozen
231 Calvin Park
Rockford, IL 61107

Ms. Betty Kendall
The Hickory Company
987 Hicks Street
Brooklyn, NY 11201

Mrs. Jennifer Logan
Noel, Incorporated
2367 Scholls Ferry Road
Portland, OR 97223

Job Sheet #7 — Performance skills evaluated to the satisfaction of the instructor

Job Sheet #8 — Performance skills evaluated to the satisfaction of the instructor

ANSWERS TO JOB SHEETS

Job Sheet #9

- (Today's date)

Mr. Vernon Bailey
1828 Abrams
Dallas, TX 75220

Dear Mr. Bailey:

We sincerely appreciate your interest in an account with Bradford's. Whenever we can, we are always willing to serve you.

In determining what we can do for you regarding your request for credit, we made the routine checks you authorized. The information we have received permits us to serve you only on a cash basis. But as you know, cash buying here at Bradford's discount prices can make a real savings for your budget.

We hope to see you again in the store, and we look forward to the opportunity of serving you.

Sincerely yours,

Kelly Jones
Credit Assistant

(yih)

c: Mr. Stan Rodgers, Manager
Credit Department

ANSWERS TO JOB SHEETS**Job Sheet #10**

Hello! My name is (student's name). I am learning to process words and data. In this exercise, I will learn how a spelling-proofreading software program will aid me in finding my typographical errors.

I will also learn that the spelling-proofreading program may indicate words as misspelled when they are correct. They simply were not in the built-in dictionary.

I must boot the system to start my spelling-proofreading program. Then I can select several options. One option on some packages allows the user to customize the dictionary. Another option might have words not found in the dictionary printed on a separate page.

The most important thing that I must remember is that even though I have used the spelling-proofreading program, I still need to proofread my text carefully for format and content errors.

COMMUNICATIONS UNIT VII

NAME _____

TEST

1. Match the terms on the right with their correct definitions.

(NOTE: Answers to questions a.-h. appear on this page.)

- | | | |
|---------|---|------------------------------|
| _____a. | Communication via a computer, users call (using a telephone and modem) a central place and leave or retrieve messages left for them | 1. Copy |
| _____b. | Communications part of a word processor (usually RS232) used to connect word processor to printer | 2. Electronic bulletin board |
| _____c. | Field concerned with health, safety and comfort of word processing and computer operators in relation to their work environment and the machines they use | 3. Serial port |
| _____d. | Dictation media that can be removed physically from the dictation equipment | 4. Embedding |
| _____e. | Process used to duplicate or move material from one place to another on a word processor | 5. Discrete media |
| _____f. | Process of transmitting information electronically by use of satellites, cables, or telephone wires from one piece of equipment to another | 6. Ergonomics |
| _____g. | To place an instruction in the word processing system by striking a special key, such as return or command | 7. Electronic mail |
| _____h. | Dictation medium; a loop of tape that can be used over and over | 8. Endless loop |

TEST

(NOTE: Answers to questions i.-s. appear on this page.)

- | | | |
|---------|---|------------------------------------|
| _____i. | A word processor designed specifically for word processing and not for any other purpose | 9. Electronic blackboard |
| _____j. | A blackboard that electronically senses chalk strokes and transfers them via telephone lines to a remote television monitor | 10. Index |
| _____k. | Format settings and other instructions that are automatically used by the system for all documents unless changed by operator | 11. Pagination |
| _____l. | An electronic vacuum tube used as a screen for many word processors | 12. List document |
| _____m. | Used to remove character to the left of the cursor from the screen | 13. Default value |
| _____n. | A mode on some word processors that enables the operator to see symbols for commands that have been given, such as hard returns and center directions | 14. Electronic cueing |
| _____o. | Electronic signal placed on a dictation tape to alert operator to the end of the letter or to the placement of instructions | 15. Cathode ray tube (CRT) |
| _____p. | An improved variety of dot matrix printer; quality better than that found on a regular dot matrix printer, but not as good as that produced by a letter quality printer | 16. Dedicated word processor |
| _____q. | Contains a listing of all documents or files that have been placed in memory | 17. Erase backspace key |
| _____r. | Variable items that are merged with the base document in list processing | 18. Correspondence quality printer |
| _____s. | Process of breaking a document into pages on a document-oriented word processor | 19. View mode |

TEST

(NOTE: Answers to questions t.-dd. appear on this page.)

- | | | |
|----------|---|--|
| _____t. | A cursor movement key that returns the cursor to its home position, usually the upper left corner of the screen | 20. Highlight |
| _____u. | To emphasize text on a screen in some way such as underscoring, placing in capital letters, or displaying in a lighter screen color | 21. Footer |
| _____v. | Used to tell the system to perform or cancel an operation | 22. Execution key |
| _____w. | Standard material, usually in the form of paragraphs, that is stored in memory and then recalled as needed | 23. Hard return |
| _____x. | System that allows messages to be sent either over telephone wires or by cable to a computer where they can be read at will by the recipient | 24. Plug-in CRT |
| _____y. | Work area used by executive which includes a personal computer or word processor; can also refer to a personal computer or word processor used by the executive, which features advanced capabilities such as windowing and electronic mail and which requires a minimum of keyboarding | 25. Computer-based message system (CBMS) |
| _____z. | Usually available as an optional software program for word processors; gives correct hyphenation positions of words stored in a dictionary | 26. Home key |
| _____aa. | Standard information placed automatically by word processor in the bottom margin area of a page of a document | 27. Hyphenation dictionary |
| _____bb. | Pictures of objects that are shown on a word processor screen to give the operator function choices | 28. Boilerplate |
| _____cc. | Causes a permanent line break when entered by pressing return key | 29. Icons |
| _____dd. | Portable CRT screen that can be moved from one word processor to another | 30. Executive work station |

TEST

(NOTE: Answers to questions ee.-oo. appear on this page.)

- | | | |
|----------|---|-------------------------------|
| _____ee. | Special storage area in a word processor where repetitive material can be stored and recalled | 31. Format |
| _____ff. | High-level function that lets word processor search for a word or group of words and automatically replace it or them throughout an entire document | 32. Function key |
| _____gg. | Key with a special purpose, such as indent, format, justify, insert, replace, move, cut, or paste | 33. Libraries |
| _____hh. | Standard letter, contract, or other document that is merged with variable addresses or other information when doing list processing | 34. Global search and replace |
| _____ii. | Process used to copy or move portions of text in a document or between documents | 35. Form document |
| _____jj. | Process of merging variable information in a list document with standard material in a form document | 36. Ruler |
| _____kk. | The margins, spacing, and style used in keyboarding a document | 37. List processing |
| _____ll. | Terminal in shared-logic system that does not rely on the CPU for all its functions | 38. Laser video disk |
| _____mm. | Line used on some word processors for displaying current margins and tabs | 39. Intelligent terminal |
| _____nn. | Instructs the word processor to search for a word or a group of words | 40. Search |
| _____oo. | Storage medium for word processors and computers; can be used with optical character reader | 41. Cut and paste |

TEST

(NOTE: Answers to questions pp.-aaa. appear on this page.)

- | | | |
|-----------|--|------------------------------|
| _____pp. | Storage media that can be stored outside the word processor, such as paper tapes, magnetic cards, magnetic tapes, floppy diskettes, and hard disks | 42. Merge |
| _____qq. | Process by which all lines begin or end at the same right-hand point | 43. External storage |
| _____rr. | Name used by some vendors for the process of merging variable information between a document | 44. Print menu |
| _____ss. | Enables operator to insert, delete, or move columns around in a tabulation on a word processor screen | 45. Header |
| _____tt. | Feature on word processors and some electronic typewriters that automatically returns the printing point indicator or cursor to the left margin; i.e. wrap | 46. Page markers |
| _____uu. | Ability to input documents into a word processor by simply dictating them to the equipment | 47. Proofreading marks |
| _____vv. | Specialized menu that gives printer options | 48. Tabular editing |
| _____ww. | The beginning point for word processing applications on menu-driven word processors | 49. Main menu |
| _____xx. | Normally a line on the screen that indicates where pages end on document-oriented word processors | 50. Justification |
| _____yy. | Standard information that is placed automatically by word processor in the top margin area on a page of a document | 51. Optical character reader |
| _____zz. | Machine that uses the process of optical character recognition to scan keyboarded and printed characters and convert them to signals that are transmitted to word processors, computers, or printers | 52. Voice input |
| _____aaa. | Handwritten symbols used to indicate corrections to be made | 53. Automatic return |

TEST

(NOTE: Answers to questions bbb.-kkk. appear on this page.)

- | | | |
|-----------|---|--------------------------------------|
| _____bbb. | An optional program for many word processors which highlights spelling errors for the operator | 54. Local area network system (LANS) |
| _____ccc. | Feature on some word processors that enables operator to copy or duplicate text that is stored in one document into another document, while leaving the material in the original document unchanged | 55. Stop codes |
| _____ddd. | Used to identify margin and tab settings on many word processors; usually appears at the top of the screen | 56. Spelling-proofreading program |
| _____eee. | Feature that allows the arranging or sorting of information in either alphabetical or numerical order on a word processor | 57. Search and replace |
| _____fff. | Word processor that contains screen, keyboard, and logic and memory capabilities; does not rely on any other equipment to function | 58. Get document |
| _____ggg. | Instructions given to a word processor instructing it to stop at a certain point in a document to allow insertion of variable information and to change paper or ribbons for printer | 59. Telecommunications |
| _____hhh. | Process of transmitting information electronically over telephone lines, cables, or satellites | 60. Status line |
| _____iii. | On some word processors, used to give operator information about the position of the cursor, which page of document is displayed, and name of document displayed | 61. Format line |
| _____jjj. | Linked group of equipment that can communicate with each other but that can be separated by a geographic distance | 62. Standalone |
| _____kkk. | Instructs the word processor to search for a group of words and to replace it or them with another word or words | 63. Sort |

TEST

(NOTE: Answers to questions Ill.-uuu. appear on this page.)

- | | | |
|------------|---|--|
| _____ Ill. | Voice output by word processors or computers | 64. Windowed screen |
| _____ mmm. | Option that lets the operator strike through or print over characters | 65. Strike through |
| _____ nnn. | A number of terminals connected to a CPU, which may or may not be located in the same room | 66. Word processing package or program |
| _____ ooo. | Attaching a voice command to a document in word processor that can be played back by the operator | 67. Voice mailbox |
| _____ ppp. | Ability of a voice over telephone lines to start and stop a dictation unit | 68. Voice editing |
| _____ qq. | Software package or program that enables a personal computer to do some types of word processing | 69. Walkup terminal |
| _____ rrr. | Split or divided screen that enables operator to display more than one document at one time; makes it possible to move information from one document to another on the screen | 70. Voice recognition |
| _____ sss. | A word processor located in a central location in an office; it can be used by many employees | 71. Voice-operated relay (VOR) |
| _____ ttt. | Ability of word processor or computer to recognize verbal input | 72. Shared-logic system |
| _____ uuu. | Similar to CBMS where it is possible to input a verbal message via telephone into a computer where it is stored until the recipient calls for it | 73. Speech synthesis |

TEST

2. Select major applications of word processing by placing an "X" in the blanks preceding the correct applications.

- _____a. Text-editors
- _____b. Records processing
- _____c. Personal computers
- _____d. Reports
- _____e. Correspondence
- _____f. Electronic typewriters
- _____g. Shared-logic systems

3. Complete the following list of major types of word processors by inserting the words which best complete the list.

- a. Electronic _____
- b. _____ editors
- c. Personal _____
- d. _____ systems
- e. _____-shared

4. List four uses of telecommunications.

- a. _____
- b. _____
- c. _____
- d. _____

(NOTE: If the following activities have not been accomplished prior to the test, ask your instructor when they should be completed.)

- 5. Complete a crossword puzzle related to communications. (Assignment Sheet #1)
- 6. Solve a puzzle concerning the major applications of word processing and the major types of word processors. (Assignment Sheet #2)

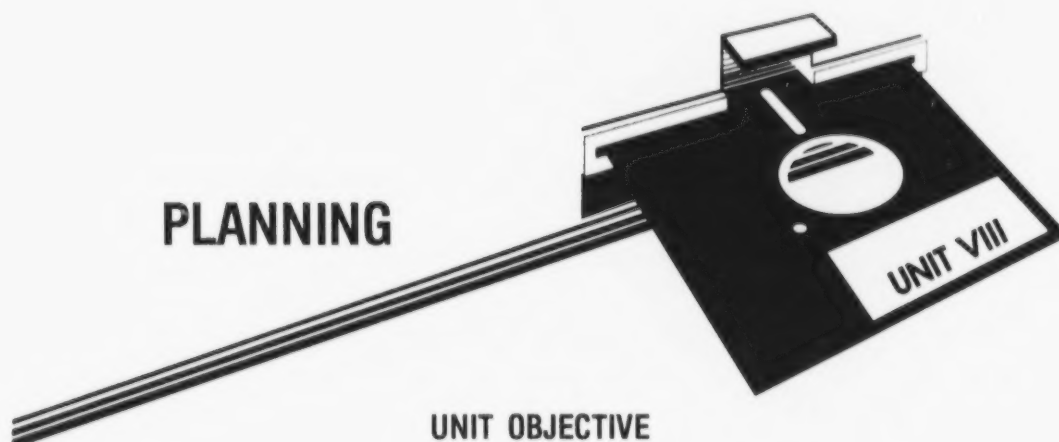
TEST

7. Demonstrate the ability to:
- a. Use an integrated software package to generate a letter. (Job Sheet #1)
 - b. Use an integrated software package to generate a memorandum. (Job Sheet #2)
 - c. Use an integrated software package to merge mailing lists with form documents. (Job Sheet #3)
 - d. Use an integrated software package to generate corporate minutes. (Job Sheet #4)
 - e. Use an integrated software package to generate a corporate annual report. (Job Sheet #5)
 - f. Use an integrated software package to develop a mailing list and search a data base. (Job Sheet #6)
 - g. Use a communications software package to send an electronic message. (Job Sheet #7)
 - h. Use a communications software package to retrieve an electronic message. (Job Sheet #8)
 - i. Transcribe from voice input. (Job Sheet #9)
 - j. Use a spelling-proofreading program. (Job Sheet #10)

COMMUNICATIONS UNIT VII

ANSWERS TO TEST

- | | | | | | | |
|----|----|----|-----|----|------|----|
| 1. | a. | 2 | aa. | 21 | aaa. | 47 |
| | b. | 3 | bb. | 29 | bbb. | 56 |
| | c. | 6 | cc. | 23 | ccc. | 58 |
| | d. | 5 | dd. | 24 | ddd. | 61 |
| | e. | 1 | ee. | 33 | eee. | 63 |
| | f. | 7 | ff. | 34 | fff. | 62 |
| | g. | 4 | gg. | 32 | ggg. | 55 |
| | h. | 8 | hh. | 35 | hhh. | 59 |
| | i. | 16 | ii. | 41 | iii. | 60 |
| | j. | 9 | jj. | 37 | jjj. | 54 |
| | k. | 13 | kk. | 31 | kkk. | 57 |
| | l. | 15 | ll. | 39 | lll. | 73 |
| | m. | 17 | mm. | 36 | mmm. | 65 |
| | n. | 19 | nn. | 40 | nnn. | 72 |
| | o. | 14 | oo. | 38 | ooo. | 68 |
| | p. | 18 | pp. | 43 | ppp. | 71 |
| | q. | 10 | qq. | 50 | qqq. | 66 |
| | r. | 12 | rr. | 42 | rrr. | 64 |
| | s. | 11 | ss. | 48 | sss. | 69 |
| | t. | 26 | tt. | 53 | ttt. | 70 |
| | u. | 20 | uu. | 52 | uuu. | 67 |
| | v. | 22 | vv. | 44 | | |
| | w. | 28 | ww. | 49 | | |
| | x. | 25 | xx. | 46 | | |
| | y. | 30 | yy. | 45 | | |
| | z. | 27 | zz. | 51 | | |
2. b, d, e
3. a. Typewriters
b. Text
c. Computers
d. Shared-logic
e. Time
4. Any four of the following:
a. Computer-based message
b. Electronic blackboard
c. Information utilities
d. Fully automated dictation/transcription system
e. Electronic funds transfer
- 5-6. Evaluated to the satisfaction of the instructor
7. Performance skills evaluated to the satisfaction of the instructor



After completion of this unit, the student should be able to use an integrated software package with spreadsheet capabilities to compute sales and expenses forecasts, a budget, and a cash flow analysis; and to construct and compile data from a customer survey. Competencies will be demonstrated by correctly performing the procedures outlined in the assignment and job sheets and by scoring a minimum of 85 percent on the unit test.

SPECIFIC OBJECTIVES

After completion of this unit, the student should be able to:

1. Match terms related to planning with their correct definitions.
2. Arrange in order the steps in market research.
3. Match the methods of research with their descriptions.
4. Match the sampling methods with their descriptions.
5. Distinguish between types of survey instruments.
6. Describe types of survey questions.
7. Match the components of the business operation with their descriptions.
8. Complete a list of statements concerning how research relates to the business operation.
9. List purposes of a business plan.
10. List types of budgets.

OBJECTIVE SHEET

11. Select types of forecasts.
12. Contact and interview a business owner about his/her business plan. (Assignment Sheet #1)
13. Demonstrate the ability to use an integrated software package with spreadsheet capabilities to:
 - a. Compute a general and administrative expense budget. (Job Sheet #1)
 - b. Compute a sales forecast based on advertising. (Job Sheet #2)
 - c. Compute an expense forecast. (Job Sheet #3)
 - d. Tally a client survey. (Job Sheet #4)
 - e. Compute a cash flow analysis. (Job Sheet #5)
 - f. Create and compute a business plan. (Job Sheet #6)

PLANNING UNIT VIII

SUGGESTED ACTIVITIES

- A. Obtain additional materials and/or invite resource people to class to supplement/reinforce information provided in this unit of instruction.
- B. Review materials in this unit and determine how much information will need to be presented to the students.
- C. Learn the routines of the integrated software package and become familiar with the material on the data diskette included in this publication.
- D. Make transparencies from the transparency masters included with this unit.

(NOTE: Activities A-D should be completed prior to the teaching of this unit.)

- E. Provide students with objective sheet.
- F. Discuss unit and specific objectives.
- G. Provide students with information and assignment sheets.
- H. Discuss information and assignment sheets.

(NOTE: Have students review Job Sheet #6 prior to completing Assignment Sheet #1, as the information obtained in this activity will be used in the job sheet. Use the transparencies to enhance the information as needed.)

- I. For users of Apple computers with two disk drives, have students make Drive 2 their current drive. This can be done by (1) selecting other activities and Main Menu, (2) changing current disk drive, and (3) selecting Drive 2. The students can then press [Esc] to Main Menu and proceed with job sheets.
- J. Have the students configure the printers and select 12-pitch.
- K. Provide students with job sheets.

(NOTE: Teachers, whose students are using "DeskMate" should create a job sheet to substitute for Job Sheet #2, entitled "Compute a Sales Forecast Based on Advertising" which has been developed for "AppleWorks.")

- L. Discuss and demonstrate the procedures outlined in the job sheets.
- M. Integrate the following activities throughout the teaching of this unit:

- 1. Work with the school administrator to develop a simple survey that could be administered to students or to teachers. The topic for study could be suggested by the administrator.

SUGGESTED ACTIVITIES

2. If there are venture capitalist firms in your community, have a representative talk to your class about the benefits of planning and the problems caused by lack of planning and capital.
3. If the Small Business Administration has an office in your community, have a person talk to your class about problems caused by lack of financial planning.
4. Have a manager of a business firm explain to the class about budgeting and forecasting.
5. If your class is involved in fund raising, have a vendor present some products to explain what is involved in the planning of a sales project and how to budget for one.
6. Discuss the various types of customer surveys.
7. If there is an advertising firm in your community, have a guest speaker discuss the relationship of coordinating advertising with the other retail functions.
8. Use microcomputer business simulations to show the students how to plan, forecast, and budget.

(NOTE: Several microcomputer programs are listed in the References Used in Developing This Unit.)

9. Discuss how the cash flow is the lifeblood of any business operation and how forecasting and budgeting fit into that plan.
10. Discuss what marketing research is and how it fits into planning the business operation — both ongoing and new product introduction.
11. Have students review Job Sheet #6 prior to completing Assignment Sheet #1, as the information obtained in this activity will be used in the job sheet.
12. Discuss career opportunities in planning.

(NOTE: Refer to the glossary of career titles provided in the introductory material for this publication.)

13. Meet individually with students to evaluate their progress through this unit of instruction, and indicate to them possible areas for improvement.

N. Give test.

O. Evaluate test.

P. Reteach if necessary.

INSTRUCTIONAL MATERIALS INCLUDED IN THIS UNIT

- A. Objective sheet
- B. Suggested activities
- C. Information sheet
- D. Transparency masters
 - 1. TM 1 — The Relationship of Research to the Business Operation
 - 2. TM 2 — PERT Chart For Product Design and Market Research
- E. Assignment Sheet #1 — Contact and Interview a Business Owner about His/Her Business Plan

(NOTE: Part of the information obtained in this assignment sheet will be used to complete Job Sheet #6 — Create and Compute a Business Plan.)
- F. Job sheets
 - 1. Job Sheet #1 — Compute a General and Administrative Expense Budget
 - 2. Job Sheet #2 — Compute a Sales Forecast Based on Advertising
 - 3. Job Sheet #3 — Compute an Expense Forecast
 - 4. Job Sheet #4 — Tally a Client Survey
 - 5. Job Sheet #5 — Compute a Cash Flow Analysis
 - 6. Job Sheet #6 — Create and Compute a Business Plan
- G. Answers to job sheets
- H. Test
- I. Answers to test

REFERENCES USED IN DEVELOPING THIS UNIT

(NOTE: The following is a list of references used in completing this unit. These publications would make excellent supplemental materials for the classroom.)

- A. Apple Computer Inc. *The Lemonade Stand*, Cupertino, California: Apple Computer, Incorporated, 1980.

(NOTE: This is a software program for the microcomputer.)

REFERENCES USED IN DEVELOPING THIS UNIT

- B. *AppleWorks Reference Manual*. Cupertino, California: Apple Computers, Incorporated, 1983.
- C. Buggie, Frederick D. "New Product Development Strategies," AMACOM, New York, New York: 1981.
- D. Castlewitz, David M. and Lawrence J. Chisausky. *VisiCalc Home and Office Companion*. Berkeley, California: Osborne/McGraw-Hill, 1982.
- E. *DeskMate Reference Manual*. Fort Worth, Texas: Tandy Corporation, 1985.
- F. *Dictionary of Occupational Titles*. U.S. Department of Labor, Employment and Training Administration. Washington, D.C.: U.S. Government Printing Office, 4th Edition.
- G. Koetke, Walter. *Survival Math*. Pleasantville, New York: Sunburst Communications, 1984.

(NOTE: This is a software program for the microcomputer.)

- H. Morgenstein, Melvin and Harriet Strongin. *Modern Retailing*. New York, New York: John Wiley & Sons, 1985.
- I. Osgood, William R. and Dennis P. Curtin. *Preparing Your Business Plan with Symphony*. Somerville, Massachusetts: Curtin and London, Inc., 1985.
- J. Phillips Petroleum Company. *The Jeans Factory*, Bartlesville, Oklahoma: Phillips Petroleum Company, 1982.

(NOTE: This is a software program for the microcomputer.)

- K. Schroeder, Betty L., John L. Lewis and Wilma D. Stricklin. *Economics and Management*. New York, New York: John Wiley & Sons, 1985.
- L. Schroeder, Betty L. and Sally Webber. *Accounting*. New York: John Wiley & Sons, 1985.
- M. Sullivan, David R., Theodore G. Lewis and Curtis R. Cook. *Computing Today*. Boston, Massachusetts: Houghton Mifflin Company, 1985.
- N. Taylor, Charlotte. *Women and the Business Game*. Washington, D.C.: Venture Concepts Press, 1980.

PLANNING UNIT VIII

INFORMATION SHEET

I. Terms and definitions

- A. Advertising budget — A means of determining and controlling advertising expenses and dividing them among departments, merchandise lines, and services
- B. Advertising plan — A strategy for advertising that reflects the store's objectives, the budget, and the types of media to be used
- C. Budget — An operating plan which coordinates and summarizes individual estimates and plans for future time periods

(NOTE: A budget may refer to either time or money.)
- D. Business plan — A document used for communicating your ideas and their potential to prospective investor(s) or banks; included in this document are the business concept, sales projections, and how financing the business will take place
- E. Cash budget — An estimate of cash receipts and payments for a given period
- F. Close-ended questions — Queries which the respondent must answer based on the selections given; (e.g.) true/false, multiple-choice questions
- G. Demographics — The breakdown of the population into statistical categories such as age, education, sex, occupation, income, and marital status
- H. Expense budget — An estimate of expenses over a specified period
- I. Forecast — To predict and plan for future business development
- J. Job order costing — The form of product costing used most often by firms which produce a number of products; these products can be divided into separate projects or batches
- K. Market — The aggregate demand of the potential buyers for a commodity or service; the sum of the demands of different market segments
- L. Market analysis — The systematic gathering, recording, and analyzing of data about marketing problems in order to provide information useful in making marketing decisions
- M. Marketing research — The investigation and systematic gathering, recording, and analyzing of data that are pertinent to a specific marketing problem
- N. Market segmentation — The process of analyzing a total market in terms of its component groups, each of which consists of a group of buyers who share common characteristics

INFORMATION SHEET

- O. Merchandise budget — Estimates of the factors that affect merchandising activities
- P. Observationnaire — A form prepared and used by the researcher to observe subjects; the researcher does not interact with subjects
- Q. Open-ended questions — Queries which are answered openly by the respondent; no choices are given — the respondent creates the answer; (e.g.) essay questions
- R. PERT (Performance Evaluation Review Technique) — A method of network analysis which is useful in planning and controlling large, complex projects; this method was first used in complex weapon system planning
- S. Primary data source — An information source from which the desired items of information may be obtained directly
- T. Pro forma financial statement — A forecasted (or budgeted) financial statement
- U. Sales analysis — A thorough and detailed study of the company's sales records in order to detect marketing strengths and weaknesses
- V. Secondary data — Information that is already available, having been collected previously for other projects
- W. Secondary data source — Published information that serves as a repository of materials assembled for some other purpose or use; used to find out what information already exists about a specific topic or subject
- X. Statistics — A set of methods or techniques for analyzing data and drawing conclusions
- Y. Survey — A method of obtaining information directly from individuals by using mail, telephone, and personal interviews
- Z. Target market — The people who are most likely to purchase a firm's goods and/or services

II. Preliminary steps in market research

- A. Identify research objectives
- B. Specify information needed to achieve objectives
- C. Identify information sources
 - 1. Primary
 - 2. Secondary

INFORMATION SHEET

D. Select research methods

1. Survey
2. Experimental
3. Observational

E. Select population

1. Random
2. Systematic
3. Stratified
4. Quota
5. Cluster

III. Methods of research

- A. Survey method — The market research method used to obtain information from individual respondents through personal interviews, telephone interviews, or mailed questionnaires
- B. Experimental method — A method for collecting market research data which involves carrying out a trial solution to a problem on a small scale while at the same time attempting to control all factors relevant to the problem except the one being studied
- C. Observation method — The research method used when marketing research data are gathered by watching and recording respondents' actions in a marketing situation

IV. Types of sampling methods

- A. Random — A segment of a random group; used to insure that all populations, (e.g.) blacks and whites, males and females, are represented
- B. Systematic — A sample that represents a population
- C. Stratified — A variation of random sampling that allows for a reduction in the random numbers
- D. Quota — A sampling method which does not use random sampling but identifies groups by convenience; (eg) customers who enter the store at night versus at any point in time
- E. Cluster — Random groups broken into subgroups; (eg) secondary school students categorized as juniors, seniors, and so on

INFORMATION SHEET

V. Types of survey instruments and their strengths and weaknesses

A. Mailed questionnaire

1. Strengths

- a. Mass administered
- b. Low per unit cost

2. Weaknesses

- a. Poor response rate
- b. Not there to clarify questions for respondents

B. Telephone interview

1. Strengths

- a. Interviewer can clarify questions
- b. Better response percentage

2. Weaknesses

- a. Cost
- b. Time consuming

C. Personal interview

1. Strengths

- a. Interviewer can clarify questions
- b. Better for open-ended questions

2. Weaknesses

- a. Cost
- b. Time consuming

VI. Types of survey questions

- A. Open-ended — This type of question allows the respondent to give necessary data; however, answers to this type of question are difficult to tabulate
- B. Close-ended — This type of question restricts the respondent in answering the question; however, answers to this type of question are easy to tabulate

INFORMATION SHEET

VII. Components of the business operation

- A. Manufacturing — The part of the organization that develops how the product can best be assembled, fabricated, and so on
- B. Technical (Research and Development) — The part of the organization that develops the idea for the new product
- C. Financing — The part of the organization that determines how much it is going to cost and how best to finance the product's development
- D. Upper-level management — The part of the organization that coordinates all of the activities that are needed to get the product from the idea stage to the on-the-shelf stage
- E. Marketing — The part of the organization that develops the strategies of how to sell the product, once it is developed and tested

VIII. How research relates to the business operation (Transparency 1)

- A. Past sales records are accessed
- B. Data are summarized
- C. Data are analyzed
- D. Decisions are made based on data
- E. New marketing strategy is devised (Transparency 2)
- F. New marketing efforts are created
- G. New efforts are evaluated

IX. Purposes of a business plan

- A. External purpose — To secure financial backing

(NOTE: The written report should include a cover sheet, statement of purpose, table of contents, financial data to support purpose, and supporting documents.)

- B. Internal purpose — To set business goals

(NOTE: Steps to reach business goals should include assessing resources currently available within the business, establishing a timetable to measure success of program, and developing business strategies to achieve goals.)

INFORMATION SHEET

X. Types of budgets

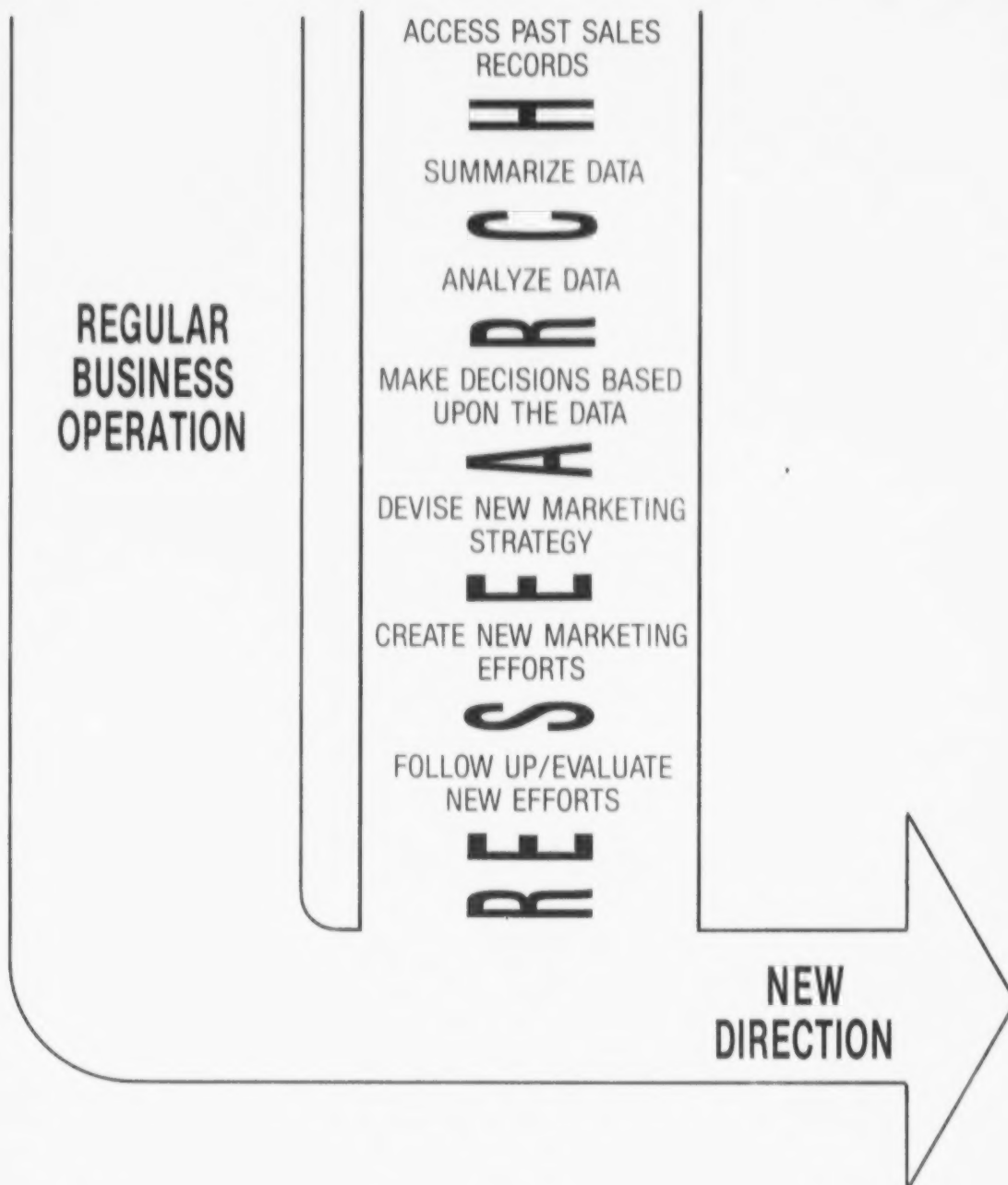
(NOTE: Budgets may be used to illustrate the proposed acquisition and future use of financial resources.)

- A. Sales budget
- B. Production budget
- C. Raw material budget
- D. Labor budget
- E. Manufacturing overhead budget
- F. Selling expense budget
- G. Administrative expense budget
- H. Cash budget
- I. Master budget
- J. Capital budget

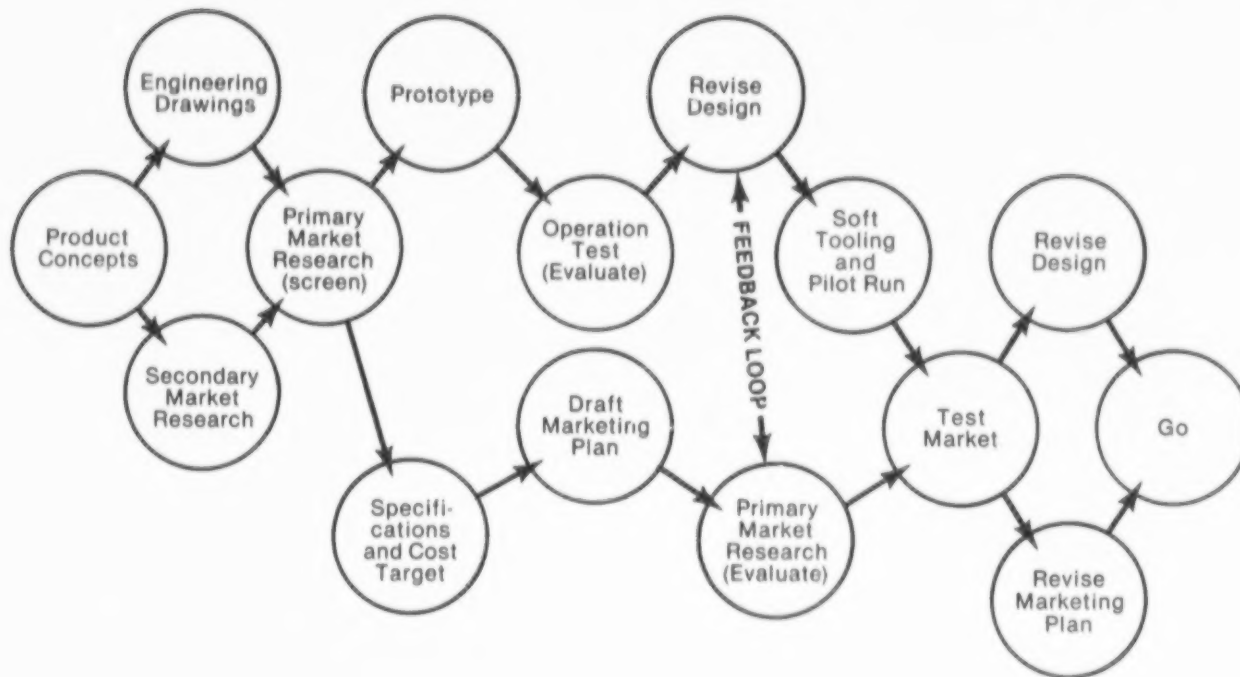
XI. Types of forecasts

- A. Sales forecast
- B. Capital expenditures forecast
- C. Product demand forecast
- D. Other forecasts which would aid management in meeting goals

The Relationship of Research to The Business Operation



PERT Chart For Product Design and Market Research



PLANNING UNIT VIII

ASSIGNMENT SHEET #1 — CONTACT AND INTERVIEW A BUSINESS OWNER ABOUT HIS/HER BUSINESS PLAN

Directions: Identify a new business in the community; contact the owner and ask permission to view his/her business plan. Assure the owner that his/her anonymity will be maintained. If a new business is not available, interview an investment banker to obtain similar data. Check with your instructor to determine if all or part of the below categories will be studied.

A. Written

1. Statement of purpose — _____

2. Description of business — _____

3. Current or potential market — _____

4. Competition — _____

5. Location — _____

6. Operations — _____

ASSIGNMENT SHEET #1

7. Management structure — _____

8. Personnel — _____

9. Application and effect of loan — _____

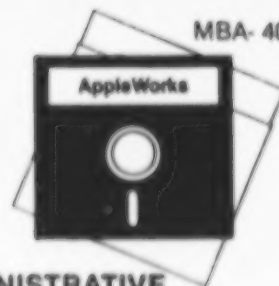
10. Venture development schedule — _____

B. Financial

1. Sources and applications of funding — _____

2. Capital equipment list — _____

3. Pro forma financial analysis budgets and statements
 - a. Breakeven analysis
 - b. Balance sheet
 - c. Income statement
 - d. Cash budget
 - e. Financial history
 - f. Support documents



PLANNING UNIT VIII

JOB SHEET #1 — COMPUTE A GENERAL AND ADMINISTRATIVE EXPENSE BUDGET

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop and press [Return]"
4. Select "Make a new file for spreadsheet" and press [Return]
5. Select "Make a new file from scratch" and press [Return]
6. Enter "Budget" for file name and press [Return]
7. Viewing the spreadsheet, enter the formula and data given on the next page:

(NOTE: Enter the labels in upper case format; leave spaces as indicated; also insert the exact number of periods, dashes, and other signs as indicated; quote marks will need to precede entries meant as signs rather than values.)

JOB SHEET #1

<i>Cell Location</i>	<i>Label</i>
C2	ANY COMPANY, LARGE AND SMALL
D4	SCHEDULE 3
C5	GENERAL & ADMINISTRATIVE BUDGET
C6, D6, and E6	-----
D7	FOR YEAR END 1987
A9	SALARIES — OFFICERS & EXECUTIVES
F9	\$
A10	SALARIES — GENERAL OFFICE EMPLOYEES
A11	TRAVEL EXPENSES
A12	PAYROLL TAXES
A13	DEPRECIATION — FURNITURE & FIXTURES
A14	STATIONERY & OFFICE SUPPLIES
A15	TELEPHONE & COMMUNICATIONS
A16	POSTAGE
A17	SUBSCRIPTIONS, DUES & ASSOCIATION
	ACTIVITIES
A18	DONATIONS
A19	OTHER ADMINISTRATIVE EXPENSES
G20	-----
A21	TOTAL GENERAL & ADMINISTRATIVE
	EXPENSES\$
G22	=====

<i>Cell Location</i>	<i>Formula</i>
G21	@SUM(G9.G19)

Data

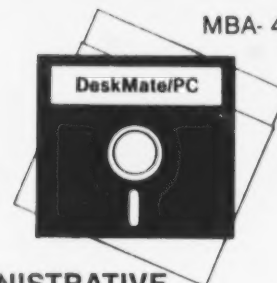
(NOTE: Enter data in Column 7.)

SALARIES — OFFICERS & EXECUTIVES	33620
SALARIES — GENERAL OFFICE EMPLOYEES	7725
TRAVEL EXPENSES	2245
PAYROLL TAXES	1750
DEPRECIATION — FURNITURE & FIXTURES	620
STATIONERY & OFFICE SUPPLIES	545
TELEPHONE & COMMUNICATIONS	780
POSTAGE	365
SUBSCRIPTIONS, DUES & ASSOCIATION ACTIVITIES	475
DONATIONS	5250
OTHER ADMINISTRATIVE EXPENSES	0

8. Press [Open Apple] and "o"; change the characters per inch to 12; press [Esc]

JOB SHEET #1

9. Press [Open Apple] and "p"
10. Select "All" and press [Return]
11. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
12. Press [Return] after typing or not typing date
13. Press [Return] to default for one copy of the file
14. Press [Return] to print the file
15. Press [Open Apple] and "s" to save this file
(NOTE: You will need this file for Job Sheet #3.)
16. Press [Esc] until you view the Main Menu
17. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]



PLANNING UNIT VIII

JOB SHEET #1 — COMPUTE A GENERAL AND ADMINISTRATIVE EXPENSE BUDGET

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Budget" and press [ENTER]
5. Viewing the worksheet, enter the formulas, labels, and data given on the next page:

(NOTE: Enter the labels in upper case format; leave spaces as indicated; also insert the exact number of periods, dashes, and other signs as indicated; enter the text mode for rows 1-4 columns 1-7 and rows 9-21 columns 1-5; press [Clr] "2" (F3) to enter the formula; press [Clr] "1" (F2) to initiate calculations.)

JOB SHEET #1

Cell Location	Label
R2C3	ANY COMPANY, LARGE AND SMALL
R4C4	SCHEDULE 3
R5C3	GENERAL & ADMINISTRATIVE BUDGET
R6C3, C4, and C5	-----
R7C4	FOR YEAR END 1987
R9C1	SALARIES — OFFICERS & EXECUTIVES
R9C6	\$
R10C1	SALARIES — GENERAL OFFICE EMPLOYEES
R11C1	TRAVEL EXPENSES
R12C1	PAYROLL TAXES
R13C1	DEPRECIATION — FURNITURE & FIXTURES
R14C1	STATIONERY & OFFICE SUPPLIES
R15C1	TELEPHONE & COMMUNICATIONS
R16C1	POSTAGE
R17C1	SUBSCRIPTIONS, DUES & ASSOCIATION ACTIVITIES
R18C1	DONATIONS
R19C1	OTHER ADMINISTRATIVE EXPENSES
R21C1	TOTAL GENERAL & ADMINISTRATIVE EXPENSES \$
R20C7	-----
R22C7	=====

DATA

(NOTE: Enter data in column 7.)

SALARIES — OFFICERS & EXECUTIVES	33620
SALARIES — GENERAL OFFICE EMPLOYEES	7725
TRAVEL EXPENSES	2245
PAYROLL TAXES	1750
DEPRECIATION — FURNITURE & FIXTURES	620
STATIONERY & OFFICE SUPPLIES	545
TELEPHONE & COMMUNICATIONS	780
POSTAGE	365
SUBSCRIPTIONS, DUES & ASSOCIATION ACTIVITIES	475
DONATIONS	5250
OTHER ADMINISTRATIVE EXPENSES	0

JOB SHEET #1*Cell Location**Formula*

R21C7

@SUM(R9)

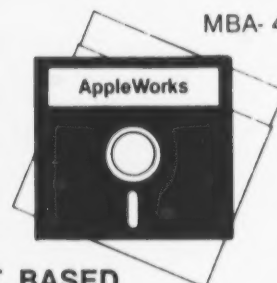
6. Select all the rows and columns for printing; press [Clr] "p" (Ctrl PrtSc) to print the budget

(NOTE: Before printing, check printer settings.)

7. Press "F3" (Alt F10) to save the file and to return to the Main Menu

(NOTE: The file will be used in Job Sheet #3.)

8. Press "F3" (Alt F10) to exit program



PLANNING UNIT VIII

JOB SHEET #2 — COMPUTE A SALES FORECAST BASED ON ADVERTISING

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are required.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Select "Sales Forecast" and press [Return]
6. Viewing the spreadsheet, enter the formulas and data given on the next page:

(NOTE: The labels are already entered; enter the formulas and data in the cell locations designated; be sure to use quote marks when entering data as signs rather than values.)

JOB SHEET #2

Cell Location	Formula
B21	@SUM(B10.B19)
C21	@SUM(C10.C19)
B22	@AVG(B10.B19)
C22	@AVG(C10.C19)
E21	@SUM(E10.E19)
F21	@SUM(F10.F19)
F23	@COUNT(F10.F19)
H21	@SUM(H10.H19)
E10	+B10^2
E11-E19	Copy formula in E10; make it relative
F10	+B10*C10
F11-F19	Copy formula in F10; make it relative
G10	(B10*F26)+F27
G11-G19	Copy formula in G10; make B10 relative, F26 no change, and F27 no change
H10	(C10-G10)^2
H11-H19	Copy formula in H10; make it relative
F24	(F23*F21)-(B21*C21)
F25	(F23*E21)-(B21^2)
F26	+F24/F25
F27	+C22-(F26*B22)
B28	(F26*B25)+F27
B31	@SQRT((H21/F23-2))
B34	(B31/C22)*100
B42	(F26*A42)+F27
B43-B59	Copy formula in B42; make F26 no change, A42 relative, and F27 no change
A42	.5
A43	.5+A42
A44-A59	Copy formula in A43; make it relative

Data

ADVERTISING EXPENDITURE

SALES VOLUME

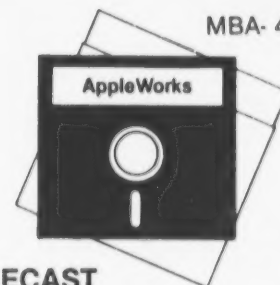
January	4.50	440.00
February	4.87	477.00
March	6.22	650.00
April	5.31	500.00
May	7.88	700.00
June	8.00	810.00
July	8.10	799.00
August	3.11	301.00
September	5.99	588.00
October	7.12	797.00

Projected advertising: 5.00

JOB SHEET #2

7. Press [Open Apple] and "o"; change the characters per inch to 12; press [Esc]
8. Move the cursor to A1; press [Open Apple] and "p"
9. Select "Block" and press [Return]
10. Move cursor to A34 with down arrow key; move cursor from A34 to H34 with right arrow key and press [Return]

(NOTE: The rows and columns designated include those of the Sales Forecast; a second sheet of paper will be needed for printing the Extended Variable Forecaster.)
11. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
12. Press [Return] after typing or not typing date
13. Press [Return] to default for one copy of the file
14. Press [Return] to print the file
15. Viewing the file, move the cursor to A35; press [Open Apple] and "p"
16. Select "Block" and press [Return]
17. Move the cursor to A59 with the down arrow key; using the right arrow key, move the cursor to D59 and press [Return]
18. Repeat Steps 11-14
19. Press [Esc] until you view the Main Menu
20. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]



PLANNING UNIT VIII

JOB SHEET #3 — COMPUTE AN EXPENSE FORECAST

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Select "Budget" and press [Return]
6. Viewing the spreadsheet, enter the labels and formulas given on the next page:

(NOTE: Data from Job Sheet #1 are already entered; only alter what is listed on the next page; enter labels in upper case format; also insert the exact number of dashes and other signs as indicated; quote marks will need to precede entries meant as signs rather than values.)

7. Press [Open Apple] and "I"; choose columns G, H, and J, rows 9-24; choose value format, fixed, and the two decimal places; press [Return]
8. Move the cursor to G7; press [Open Apple] and "I"; choose row 7; choose value format, standard; press [Return]

JOB SHEET #3

<i>Cell Location</i>	<i>Label</i>
C4	BASED ON PREVIOUS YEAR
C5	TWO-YEAR BUDGET FORECAST (1988-89)
F6	-----
D7	BASE YEAR 198-
G7	1987
H7	1988
I7	1989
J7	% CHANGE
H20,I20,J20	-----
H22,I22, and J22	=====
	<i>Formulas</i>
H9	(G9*J9)+G9
H10,H19	Copy formula in H9; make it relative
I9	(H9*J9)+H9
I10,I19	Copy formula in I9; make it relative
H21 & I21	Copy formula in G21; make it relative
H23	(H21-G21)
I23	(I21-H21)
H24	(H23/H21)
I24	(I23/I21)

9. Press [Open Apple] and "o"; change characters per inch to 12; press [Esc]
10. Press [Open Apple] and [p]
11. Select "All" and press [Return]
12. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
13. Press [Return] after typing or not typing date
14. Press [Return] to default for one copy of the file
15. Press [Return] to print the file
16. Press [Esc] until you view the Main Menu
17. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

(NOTE: Print the budget forecast before you enter your answers to the problems given on the next page.)

JOB SHEET #3

Problem 1: If the salaries of officers and executives go up 6% and if salaries of office employees go up 7%, what are the increases in expenses for 1988 and 1989?

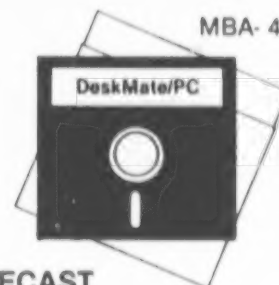
Problem 2: If all salaries went up 5%, what are the increases in expenses for 1988 and 1989?

Problem 3: If office employees salaries go up 4% and everything else stays the same, what are the increases in expenses for 1988 and 1989?

Problem 4: If Travel is cut by 15%, what effect does this have on the 1988 and 1989 budget?

Problem 5: If salaries go up 4%, travel decreases by 20%, and telephone expenses drop by 20%, what effect do these factors have on the 1988 and 1989 budget?

PLANNING UNIT VIII



JOB SHEET #3 — COMPUTE AN EXPENSE FORECAST

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "Budget" file under the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key be pressed. Key designations in parentheses are for the PC.)

4. Viewing the worksheet, enter the formulas, labels, and data given on the next page:

(NOTE: Data from Job Sheet #1 are already entered; only alter what is listed on the next page; enter labels in upper case format; also insert the exact number of dashes and other signs as indicated; enter the text mode to add or delete data; enter a "0" for rows 9-19 column 10; press [Clr] "2" (F3) to enter the formulas; press [Clr] "1" (F2) to initiate calculations.)

JOB SHEET #3

<i>Cell Location</i>	<i>Label</i>
R4C3	BASED ON PREVIOUS YEAR
R5C3	TWO-YEAR BUDGET FORECAST (1988-89)
R6C6	*****
R7C4	BASE YEAR 198-
R7C7	1987
R7C8	1988
R7C9	1989
R7C10	% CHANGE
R20C7, C8, and C9	-----
R22C7, C8, and C9	=====

Formulas

(NOTE: Formulas in R9C8, and R9C9 will need to be copied through row 19.)

R9C8	$(C7 * C10) + C7$
R9C9	$(C8 * C10) + C8$
R10C9-R19C9	Copy formula in R9C9
R21C8 & R21C9	Copy formula in R21C7
R23C8	$R21C8 - R21C7$
R23C9	$R21C9 - R21C8$
R24C8	$R23 / R21$
R24C9	$R23 / R21$

5. Select all rows and columns for printing; press [Clr] "p" (Ctrl PrtSc) to print

(NOTE: Before printing, check printer settings; an 8 1/2" x 14" sheet of paper — turned sideways — is needed for printing the budget.)

6. Press "F3" (Alt F10) to save the file and to return to the Main Menu

7. Press "F3" (Alt F10) to exit program

(NOTE: Print the budget forecast before you start to enter your answers to the problems on the next page.)

JOB SHEET #3

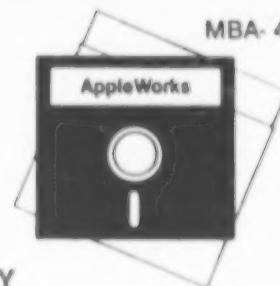
Problem 1: If the salaries of officers and executives go up 6% and if salaries of office employees go up 7%, what are the increases in expenses for 1988 and 1989?

Problem 2: If all salaries went up 5%, what are the increases in expenses for 1988 and 1989?

Problem 3: If office employees salaries go up 4% and everything else stays the same, what are the increases in expenses for 1988 and 1989?

Problem 4: If travel is cut by 15%, what effect does this have on the 1988 and 1989 budget?

Problem 5: If salaries go up 4%, travel decreases by 20%, and telephone expenses drop by 20%, what effect do these factors have on the 1988 and 1989 budget?



PLANNING UNIT VIII

JOB SHEET #4 — TALLY A CLIENT SURVEY

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Select "Make a new file for the spreadsheet" and press [Return]
5. Select "Make a new file from scratch" and press [Return]
6. Name the file "Client Survey" and press [Return]
7. Viewing the spreadsheet, enter the labels, formulas, and data given on the next page:

(NOTE: Enter the labels in upper case format; leave spaces as indicated; also insert the exact number of periods, dashes, and other signs as indicated; quote marks will need to precede entries meant as signs rather than values.)

JOB SHEET #4

*Cell Location**Labels*

C1	CLIENT SURVEY
A3	DEPARTMENT: CUSTOMER SERVICE
B5	QUESTION: WHAT ARE YOUR IMPRESSIONS OF
C6	OUR CUSTOMER SERVICE DEPARTMENT?
C8	1
C9	EXTREMELY
D8	2
D9	VERY
E8	3
E9	AVERAGE
F8	4
F9	NO OPIN
G8	5
G9	AVERAGE
H8	6
H9	VERY
I8	7
I9	EXTREMELY
A11	RESPONSIVE
J11	UNRESPONSIVE
A12	KNOWLEDGEABLE
J12	NOT KNOWLEDGEABLE
A13	COURTEOUS
J13	DISCOURTEOUS
A14	EFFECTIVE
J14	INEFFECTIVE
C15	(NOTE: Type hyphens through column I.)
B16	TOTALS
A17	COLUMNAR SCORES
A20	TOTAL RESPONDENTS
A21	TOTAL SCORE
A22	AVERAGE RATING

*Cell Location**Formulas*

C16	@SUM(C11.C14)
D16-I16	Copy formula in C16; make it relative
C17	+C16*C8
D17-I17	Copy formula in C17; make it relative
C20	@SUM(C11.I11)
C21	@SUM(C17.F17)
C22	+C21/C20

*Cell Location**Data*

Row 11	50, 30, 33, 2, 50, 20, 15
Row 12	65, 35, 22, 14, 40, 18, 6
Row 13	63, 43, 28, 8, 33, 13, 12
Row 14	67, 44, 31, 11, 26, 14, 7

JOB SHEET #4

(NOTE: After entering the data, perform the routines necessary to right justify the labels in row 9. Perform the routines necessary to have the data in rows 11-14 appear in integer format.)

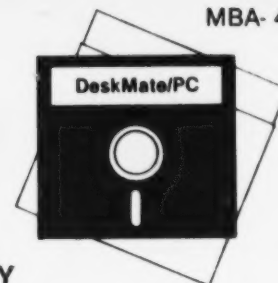
8. Press [Open Apple] and "o"; change the platen width to 11 inches and the characters per inch to 12; press [Esc]

9. Press [Open Apple] and "p"

(NOTE: One 8½" x 11" sheet of paper, turned sideways, is needed to print the tally.)

10. Select "All" and press [Return]
11. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
12. Press [Return] after typing or not typing date
13. Press [Return] to default for one copy of the file
14. Press [Return] to print the file
15. Press [Esc] until you view the Main Menu
16. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

PLANNING UNIT VIII



JOB SHEET #4 — TALLY A CLIENT SURVEY

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however, the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Name the file "Survey" and press [ENTER]
5. Viewing the worksheet, enter the formulas and data given on the next page:

(NOTE: Enter the labels in upper case format; leave spaces as indicated; also insert the exact number of periods, dashes, and other signs as indicated; enter the text mode for rows 1-6 columns 1-7; press [Clr] "2" (F3) to enter formulas; press [Clr] "1" (F2) to initiate calculations.)

JOB SHEET #4

Cell Location

Labels

R1C3	CLIENT SURVEY
R3C1	DEPARTMENT: CUSTOMER SERVICE
R5C2	QUESTION: WHAT ARE YOUR IMPRESSIONS OF
R6C3	OUR CUSTOMER SERVICE DEPARTMENT?
R8C3	1
R9C3	EXTREMELY
R8C4	2
R9C4	VERY
R8C5	3
R9C5	AVERAGE
R8C6	4
R9C6	NO OPIN
R8C7	5
R9C7	AVERAGE
R8C8	6
R9C8	VERY
R8C9	7
R9C9	EXTREMELY
R11C1	RESPONSIVE
R11C10	UNRESPONSIVE
R12C1	KNOWLEDGEABLE
R12C10	NOT KNOWLEDGEABLE
R13C1	COURTEOUS
R13C10	DISCOURTEOUS
R14C1	EFFECTIVE
R14C10	INEFFECTIVE
R15C3	(NOTE: Select columns 3-9 and enter text mode; type hyphens through column 9.)
R16C2	TOTALS
R17C1	COLUMNAR SCORES
R20C1	TOTAL RESPONDENTS
R21C1	TOTAL SCORE
R22C1	AVERAGE RATING

Cell Location

Formulas

(NOTE: Formulas in R16C3 and R17C3 will need to be copied through column 9;
enter formulas by pressing [Clr] "2" (F3); initiate calculations by pressing [Clr] "1"
(F2).)

R16C3	@SUM(R11)
R17C3	R16*R8
R20C3	R11C3+R11C4+R11C5+R11C6+R11C7+R11C8+R11C9
R21C3	R17C3+R17C4+R17C5+R17C6
R22C3	R21C3/R20C3

Cell Location

Data

Row 11	50, 30, 33, 2, 50, 20, 15
Row 12	65, 35, 22, 14, 40, 18, 6
Row 13	63, 43, 28, 8, 33, 13, 12
Row 14	67, 44, 31, 11, 26, 14, 7

JOB SHEET #4

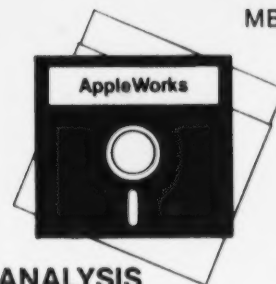
(NOTE: After entering the data, perform the routines necessary to have the data in rows 11-14 appear in integer format.)

6. Select all rows and columns for printing; press [Clr] "p" (Ctrl PrtSc) to print

(NOTE: Before printing, check printer settings; one 8½" x 14" sheet of paper — turned sideways — is needed to print the survey.)

7. Press "F3" (Alt F10) to save the file and to return to the Main Menu
8. Press "F3" (Alt F10) to exit program

PLANNING UNIT VIII



JOB SHEET #5 — COMPUTE A CASH FLOW ANALYSIS

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

(NOTE: A schematic of the "Cashflow" file may be found at the end of this job sheet.)

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Choose "Get files from the current disk: Drive 2" and press [Return]
5. Select "Cash Flow" and press [Return]
6. Viewing the spreadsheet, enter the data and formulas based on the general information provided below and on the next page:

a. Enter the following data for the cash flow analysis:

- 1) Projected from consulting: 30 da = 2700; 60 da = 3100; 90 da = 3700; 120 da = 3725; 150 da = 3925; and 180 da = 4250
- 2) Projected sales from hardware: 30 da = 9475; 60 da = 1000; 90 da = 3050; 120 da = 3580; 150 da = 0; and 180 da = 0

JOB SHEET #5

- 3) Projected payments to suppliers: 90 da = 10325; 120 da = 1530; 150 da = 3250; and 180 da = 3630
- 4) Projected monthly expenses on an average: 1710 per month
- 5) Misc. other expenses per month on an average: 120 per month

(NOTE: After entering the data, perform the routines necessary to change the value format to fixed and two decimals.)

- b. Enter the formulas based upon the following information:

(NOTE: The labels are already entered; you must create the formulas and arrange the data; replicate formulas whenever possible.)

- 1) Horizontally add the "Cash Flow In Source" and the "Cash Flow Out" under the "TTL 6 Months" column for each of the sources
- 2) Add the total for the cash flow in for each month in the "Total Cash In" row
- 3) Add the total for the cash flow out for each month in the "Total Cash Out" row
- 4) Subtract the "Total Cash Out" from the "Total Cash In" in the "Monthly Cash Position" row — by month
- 5) Calculate "Cash Position"

(HINT: Each month's position is based upon that month's cash in and cash out plus the previous month's balance; it is a running total.)

7. Press [Open Apple] and "o"; change the platen width to 11 inches and the characters per inch to 12; press [Esc]
8. Press [Open Apple] and "p"

(NOTE: Turn the paper sideways in the printer and start printing at the very top of the paper.)

9. Select "All" and press [Return]
10. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
11. Press [Return] after typing or not typing date
12. Press [Return] to default for one copy of the file
13. Press [Return] to print the file
14. Press [Esc] until you view the Main Menu

JOB SHEET #5

15. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

File: Cash Flow

Page 1

ACME MODERN BUSINESS MACHINES
881 WEST 5TH PL., WESTTON, IL 60988

FEIN# 36-90000001
ROT# 47908111
SSN# 336-70-0001

(312) 555-9099

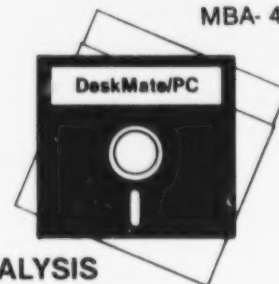
—CASH FLOW ANALYSIS—
(6-MONTH PROJECTION)

DATE: 5/15/8-

—CASH FLOW IN— SOURCE	(30 DA)	(60 DA)	(90 DA)	(120 DA)	(150 DA)	(180 DA)	***** <TTL> 6 MONTHS *****
CONSULTING							
FROM REVENUE PROJECTIONS							
HARDWARE RESALE (SEE NOTE)							
FROM SALES FORECAST							
TOTAL CASH IN<<<<<<<<							
—CASH FLOW OUT— (BY FUNCTION)							
TO: SUPPLIER							
(H/W RESALE)							
MONTHLY EXPENSES							
(FROM FIN. STMT)							
MISC/OTHER CASH OUT							
> SELF INSURANCE<							
TOTAL CASH OUT<<<<<<<<							
MONTHLY CASH POSITION							*****
CASH POSITION							
(WORKING CAPITAL)							

NOTE: THESE NUMBERS ARE BASED ON THE RETAIL SALES PRICE.

PLANNING UNIT VIII



JOB SHEET #5 — COMPUTE A CASH FLOW ANALYSIS

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

(NOTE: A schematic of the "Cashflow" file may be found at the end of this job sheet.)

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the "CashFlow" file under the worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Viewing the worksheet, enter the data and formulas given below and on the next page:

a. Enter the following data for the cash flow analysis:

- 1) Projected from consulting: 30 da = 2700; 60 da = 3100; 90 da = 3700; 120 da = 3725; 150 da = 3925; and 180 da = 4250
- 2) Projected sales from hardware; 30 da = 9475; 60 da = 1000; 90 da = 3050; 120 da = 3580; 150 da = 0; and 180 da = 0

JOB SHEET #5

- 3) Projected payments to suppliers: 90 da = 10325; 120 da = 1530; 150 da = 3250; and 180 da = 3630
 - 4) Projected monthly expenses on an average: 1710 per month
 - 5) Misc. other expenses per month on an average: 120 per month
- b. Enter the formulas based upon the following information:

(NOTE: The labels are already entered; you must create the formulas and arrange the data; press [Clr] "2" (F3) to enter the formulas; press [Clr] "1" (F2) to initiate calculations; use the copy routine for replication of formulas.)

- 1) Horizontally add the "Cash Flow In Source" and the "Cash Flow Out" under the "TTL 6 Months" column for each of the sources
- 2) Add the total for the cash flow in for each month in the "Total Cash In" row
- 3) Add the total for the cash flow out for each month in the "Total Cash Out" row
- 4) Subtract the "Total Cash Out" from the "Total Cash In" in the "Monthly Cash Position" row — by month
- 5) Calculate "Cash Position"

(HINT: Each month's position is based upon that month's cash in and cash out plus the previous month's balance; it is a running total.)

5. Select all the rows and columns for printing; press [Clr] "p" (Ctrl PrtSc) to print the analysis

(NOTE: Before printing, check printer settings; turn the paper sideways in the printer and start printing at the very top of the paper.)

6. Press "F3" (Alt F10) to save the file and to return to the Main Menu
7. Press "F3" (Alt F10) to exit program

JOB SHEET #5

File: Cash Flow

Page 1

ACME MODERN BUSINESS MACHINES
 881 WEST 5TH PL., WESTON, IL 60988
 (312) 555-9099

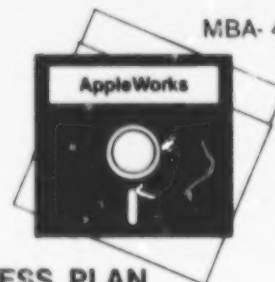
FEIN# 36-90000001
 ROT# 47908111
 SSN# 336-70-0001

—CASH FLOW ANALYSIS—
 (6-MONTH PROJECTION)

DATE: 5/15/8-

—CASH FLOW IN— SOURCE	(30 DA)	(60 DA)	(90 DA)	(120 DA)	(150 DA)	(180 DA)	***** <TTL> 6 MONTHS *****
CONSULTING							
FROM REVENUE PROJECTIONS							
HARDWARE RESALE (SEE NOTE)							
FROM SALES FORECAST							
TOTAL CASH IN <<<<<<<<							
—CASH FLOW OUT— (BY FUNCTION)							
TO: SUPPLIER (H/W RESALE)							
MONTHLY EXPENSES (FROM FIN. STMT)							
MISC/OTHER CASH OUT > SELF INSURANCE <							
TOTAL CASH OUT <<<<<<<<							
MONTHLY CASH POSITION							*****
CASH POSITION (WORKING CAPITAL)							

NOTE: THESE NUMBERS ARE BASED ON THE RETAIL SALES PRICE.



PLANNING UNIT VIII

B SHEET #6 — CREATE AND COMPUTE A BUSINESS PLAN

A. Equipment and materials needed

1. Microcomputer with one or two disk drives

(NOTE: This job sheet has been designed to be used with "AppleWorks" on any Apple IIc or IIe Series microcomputer; an extended 80-column card and a printer are highly recommended.)

2. "AppleWorks" software package
3. The "AppleWorks" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "AppleWorks" data diskette is found in the front of this publication.)

B. Procedure

Exercise 1 — Create the financial part of a business plan

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive

(NOTE: These steps are written with the assumption that two disk drives are available; if only one disk drive is available, then the "AppleWorks" program disk will need to be removed from the first drive and the "AppleWorks" data diskette will need to be inserted in that drive.)

3. Choose "Add files to the Desktop" and press [Return]
4. Select "Make a new file for the spreadsheet" and press [Return]
5. Select "Make a new file from scratch" and press [Return]
6. Enter "Business Plan" for the file name and press [Return]
7. Viewing the spreadsheet, enter the labels, formulas, and data given on the next page:

JOB SHEET #6

<i>Cell Location</i>	<i>Label</i>
C1	BUSINESS START-UP WORKSHEET
A3	NUMBER OF MONTHS
A4	FOR START-UP = 2
A5 through D5	-----
A7	DESCRIPTION
C7	MONTHLY
D7	TOTAL
A8	OF ITEM
C8	ESTIMATE
D8	NEEDED
A10	SALARY FOR SELF
A11	CLERICAL SALARIES
A12	RENT
A13	SUPPLIES
A14	PHONE
A15	UTILITIES
A16	SERVICES
A17	MISC EXPENSES
D18	-----
C19	TOTAL
B21	ONE-TIME COST ESTIMATES
A23	STORE FIXTURES
A24	EQUIPMENT
A25	REDECORATING
A26	BEGINNING INVENTORY
A27	LICENSE/PERMIT
A28	CASH ON HAND
A29	MISC DEPOSITS
D30	-----
C31	TOTAL
D32	-----
B33	" GRAND TOTAL"
D34	=====

(NOTE: You will use data from an interview conducted as part of Assignment Sheet #1 or interview someone from a bank who is familiar with start-up costs and can then provide you with "real" data.)

8. Enter the formula to multiply the "Number of Months for Start-Up" (C4) and "Total Needed" for each item (A10 to A17); enter this formula in cell D10 and replicate through D17

(NOTE: The number of months to calculate is "2".)

9. Add columns D10 through D17 and enter that formula into cell D19

JOB SHEET #6

10. Add columns D23 through D29 and enter that formula into cell D31
11. Add D19 and D31 and enter that formula into D33
12. After proofreading the spreadsheet, press [Open Apple] and "p"; print to Word Processing Clipboard and press [Return]; press [Esc] to Main Menu

Exercise 2 — Create the written part of a business plan

13. Using the word processing application of "AppleWorks," create a new file called "Written Plan"
14. Using the data gathered in Assignment Sheet #1, compose the narrative which includes the following components of the written part of a business plan:

(NOTE: Your instructor may wish to modify the list of components.)

Components of a Written Business Plan

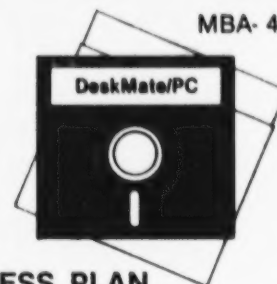
- A. Cover Sheet
 - B. Table of Contents
 - C. Statement of Purpose
 - D. Description of Existing Business or New Business
 - E. The Existing and Future Market
 - F. Competition
 - G. Location
 - H. Store Operations
 - I. Management
 - J. Personnel
 - K. Application and Expected Effect of Loan
 - L. Development Schedule
 - M. Summary
 - N. Business Start-Up Schedule (from the spreadsheet above)
15. After composing the narrative for the written portion of the business plan, save to disk, print, and have your instructor check for English usage, grammar, and punctuation; once you have his/her approval, continue with Exercise 3 — cutting and pasting.

JOB SHEET #6*Exercise 3 — Cutting and pasting the business plan parts*

16. Recall the word processing file, "Written Plan"
17. Move cursor to the end of the narrative, press [Open Apple] and "c"; choose copy from clipboard and press [Return]
18. Press [Open Apple] and "o"; change top, left, and right margins to 1 inch and characters per inch to 12; press [Esc]
19. Press [Open Apple] and "p"; print from the beginning

(NOTE: You will need to press the space bar for printing of subsequent pages.)
20. Indicate where you want to print the file by moving the cursor to the type of printer you have and pressing [Return]
21. Press [Return] after typing or not typing date
22. Press [Return] to default for one copy of the file
23. Press [Return] to print the file
24. Press [Esc] until you view the Main Menu
25. Viewing the Main Menu, select "Quit" and press [Return]; move the cursor once with the right arrow key to indicate "yes" you want to quit and press [Return]

PLANNING UNIT VIII



JOB SHEET #6 — CREATE AND COMPUTE A BUSINESS PLAN

A. Equipment and materials needed

1. Microcomputer with two disk drives

(NOTE: This job sheet has been designed to be used with "DeskMate" on a Model 4 TRS-80, a Tandy 1200, or an IBM PC; a printer is highly recommended.)

2. "DeskMate" software package

(NOTE: Be sure to obtain either "DeskMate" for the Model 4 or PC; "DeskMate/PC" may be used on other personal computers, however the key designations of the job sheets may vary.)

3. "DeskMate" data diskette

(NOTE: Be sure to use the appropriate software designed for use with your microcomputer; the "DeskMate" data diskette is found in the front of this publication.)

B. Procedure

Exercise 1 — Create the financial part of a business plan

1. Boot the system according to the documentation of your software
2. Insert the data disk in the second drive
3. Using the arrow keys, move the marker to the Worksheet heading and press [ENTER]

(NOTE: If using "DeskMate/PC", either the [ENTER] or [Return] key may be pressed. Key designations in parentheses are for the PC.)

4. Enter "BusiPlan" for the file name and press [Return]
5. Viewing the worksheet, enter the formulas and data based on the general information provided below and on the next page:

(NOTE: Enter the text mode for rows 1-8 columns 1-5, rows 10-17 columns 1 and 2, and rows 19-33 columns 1-3.)

JOB SHEET #6

<i>Cell Location</i>	<i>Label</i>
R1C3	BUSINESS START-UP WORKSHEET
R3C1	NUMBER OF MONTHS
R4C1	FOR START-UP = 2
R5C1 through R5C4	-----
R7C1	DESCRIPTION
R7C3	MONTHLY
R7C4	TOTAL
R8C1	OF ITEM
R8C3	ESTIMATE
R8C4	NEEDED
R10C1	SALARY FOR SELF
R11C1	CLERICAL SALARIES
R12C1	RENT
R13C1	SUPPLIES
R14C1	PHONE
R15C1	UTILITIES
R16C1	SERVICES
R17C1	MISC EXPENSES
R19C3	TOTAL
R21C2	ONE-TIME COST ESTIMATES
R23C1	STORE FIXTURES
R24C1	EQUIPMENT
R25C1	REDECORATING
R26C1	BEGINNING INVENTORY
R27C1	LICENSE/PERMIT
R28C1	CASH ON HAND
R29C1	MISC DEPOSITS
R31C3	TOTAL
R33C2	" GRAND TOTAL"
R18C4	-----
R30C4	-----
R32C4	-----
R34C4	=====

(NOTE: You will use data from an interview conducted as part of Assignment Sheet #1 or interview someone from a bank who is familiar with start-up costs and can then provide you with "real" data.)

- Enter the formula to multiply the "Number of Months for Start-Up" (R4C1) times the "Monthly Estimate" for each item; enter this formula in cell R10C4 and replicate through R17C4

(NOTE: The number of months to calculate is "2".)

- Add columns R10C4 through R29C4 and enter that formula into cell R19C4

JOB SHEET #6

8. Add columns R23C4 through R29C4 and enter that formula into cell R31C4
9. Add R19C4 and R31C4 and enter that formula into R33C4
10. After proofreading the worksheet, select rows 1-34 columns 1-4; press [Clr] "7" (F8) twice; name the file "Finances"; return to Main Menu

Exercise 2 — Create the written part of a business plan

11. Using the Text application of "DeskMate," create a new file called "WritPlan"
12. Using the data gathered in Assignment Sheet #1, compose the narrative which includes the following components of the written part of a business plan:

(NOTE: Your instructor may wish to modify the list of components.)

Components of a Written Business Plan

- A. Cover Sheet
 - B. Table of Contents
 - C. Statement of Purpose
 - D. Description of Existing Business or New Business
 - E. The Existing and Future Market
 - F. Competition
 - G. Location
 - H. Store Operations
 - I. Management
 - J. Personnel
 - K. Application and Expected Effect of Loan
 - L. Development Schedule
 - M. Summary
 - N. Business Start-Up Schedule (from the worksheet above)
13. After composing the narrative for the written portion of the business plan, save to disk, print, and have your instructor check for English usage, grammar, and punctuation; once you have his/her approval, continue with Exercise 3 — cutting and pasting.

JOB SHEET #6*Exercise 3 — Cutting and pasting the business plan parts*

14. Recall the Text file, "WritPlan"
15. Move cursor to the end of the narrative, paste the "Finances" file by pressing [Clr] "7" (F8), typing "Finances" for the Load filename, and pressing [Clr] "9" (F10) to insert the file
16. Format the Text file for an 80-space line width
17. Press [Clr] "1" (Ctrl PrtSc) to print the plan
18. Press "F3" (Alt F10) to save the file and to return to the Main Menu
19. Press "F3" (Alt F10) to exit program

**PLANNING
UNIT VIII****ANSWERS TO JOB SHEETS****Job Sheet #1**

File: BUDGET

Page 1

ANY COMPANY LARGE OR SMALL

**SCHEDULE 3
GENERAL & ADMINISTRATIVE BUDGET**

FOR YEAR 1987

SALARIES — OFFICERS & EXECUTIVES	\$	33620
SALARIES — GENERAL OFFICE EMPLOYEES		7725
TRAVEL EXPENSES		2245
PAYROLL TAXES		1750
DEPRECIATION — FURNITURE & FIXTURES		620
STATIONERY & OFFICE SUPPLIES		545
TELEPHONE & COMMUNICATIONS		780
POSTAGE		365
SUBSCRIPTIONS, DUES, & ASSOCIATION ACTIVITIES		475
DONATIONS		5250
OTHER ADMINISTRATIVE EXPENSES		0
TOTAL GENERAL & ADMINISTRATIVE EXPENSES	\$	53375

ANSWERS TO JOB SHEETS

Job Sheet #2 (AppleWorks)

File: Sales Forecast

Page 1

SALES FORECAST

(BASED ON ADVERTISING)
(ALL VALUES IN THOUSANDS OF DOLLARS)

MONTH	ADVERTISING EXPENDITURES	SALES VOLUME	EXPENDITURES SQUARED	SALES \$ EXPENDITURES	CALCULATED PROJECTION	SALES-PROJ SQUARED
JANUARY	4.50	440.00	20.25	1980.00	444.26	18.19
FEBRUARY	4.87	477.00	23.72	2322.99	481.48	20.07
MARCH	6.22	650.00	38.69	4043.00	617.26	1071.65
APRIL	5.31	500.00	28.20	2655.00	525.74	662.31
MAY	7.88	700.00	62.09	5516.00	784.23	7094.36
JUNE	8.00	810.00	64.00	6480.00	796.30	187.75
JULY	8.10	799.00	65.61	6471.90	806.36	54.11
AUGUST	3.11	301.00	9.67	936.11	304.46	11.95
SEPTEMBER	5.99	588.00	35.88	3522.12	594.13	37.58
OCTOBER	7.12	797.00	50.69	5674.64	707.79	7959.03
TOTALS	61.10	6062.00	398.80	39601.76		17117.00
MEAN	6.11	606.20				
PROJECTED ADVERTISING =	5.00		COUNT =	10.00		
			NUMERATOR	25629.40		
			DENOM	254.81		
			CALC 1 =	100.58		
SALES FORECAST =	494.56		CALC 2 =	-8.35		
STANDARD ERROR =	41.35					
COEFFICIENT OF VARIANT	6.82					

500

ANSWERS TO JOB SHEETS

Job Sheet #2 (AppleWorks)

File: Sales Forecast

(EXTENDED VARIABLE FORECASTER)

PROJECTED ADVERTISING	SALES FORECAST
.50	41.94
1.00	92.23
1.50	142.52
2.00	192.81
2.50	243.10
3.00	293.39
3.50	343.68
4.00	393.97
4.50	444.26
5.00	494.56
5.50	544.85
6.00	595.14
6.50	645.43
7.00	695.72
7.50	746.01
8.00	796.30
8.50	846.59
9.00	896.88

ANSWERS TO JOB SHEETS

Job Sheet #3

File: Budget

ANY COMPANY, LARGE OR SMALL
 BASED ON PREVIOUS YEAR
 TWO-YEAR BUDGET FORECAST (1988-89)

BASE YEAR 1987

	1987	1988	1989	% CHANGE
SALARIES — OFFICERS & EXECUTIVES	\$ 33620.00	33620.00	33620.00	
SALARIES — GENERAL OFFICE EMPLOYEES	7725.00	7725.00	7725.00	
TRAVEL EXPENSES	2245.00	2245.00	2245.00	
PAYROLL TAXES	1750.00	1750.00	1750.00	
DEPRECIATION — FURNITURE & FIXTURES	620.00	620.00	620.00	
STATIONERY & OFFICE SUPPLIES	545.00	545.00	545.00	
TELEPHONE & COMMUNICATIONS	780.00	780.00	780.00	
POSTAGE	365.00	365.00	365.00	
SUBSCRIPTIONS, DUES, & ASSOCIATION ACTIVITIES	475.00	475.00	475.00	
DONATIONS	5250.00	5250.00	5250.00	
OTHER ADMINISTRATIVE EXPENSES	0.00	0.00	0.00	
TOTAL GENERAL & ADMINISTRATIVE EXPENSES.....	\$ 53375.00	53375.00	53375.00	
		0.00	0.00	
		0.00	0.00	

Answers to Problems

#1	1988	2557.95 .05	1989	2716.83 .05
#2	1988	2067.25 .04	1989	2170.61 .04
#3	1988	309.00 .01	1989	321.36 .01
#4	1988	-336.75 -.01	1989	387.26 -.01
#5	1988	1048.80 .02	1989	1235.95 .02

ANSWERS TO JOB SHEETS

Job Sheet #4

File: CLIENT SURVEY

DEPARTMENT: CUSTOMER SERVICE

QUESTION: WHAT ARE YOUR IMPRESSIONS OF OUR CUSTOMER SERVICE DEPARTMENT?

	1	2	3	4	5	6	7	
	EXTREMELY	VERY	AVERAGE	NO OPIN	AVERAGE	VERY	EXTREMELY	
RESPONSIVE	50	30	33	2	50	20	15	UNRESPONSIVE
KNOWLEDGEABLE	65	35	22	14	40	18	6	NOT KNOWLEDGEABLE
COURTEOUS	63	43	28	8	33	13	12	DISCOURTEOUS
EFFECTIVE	67	44	31	11	26	14	7	INEFFECTIVE
TOTALS	245	152	114	35	149	65	40	
COLUMNAR SCORES	245	304	342	140	745	390	280	
TOTAL RESPONDENTS	200							
TOTAL SCORE	1031							
AVERAGE RATING	5.155							

ANSWERS TO JOB SHEETS

Job Sheet #5

File: Cash Flow

Page 1

ACME MODERN BUSINESS MACHINES
881 WEST 5TH PL., WESTTON, IL 60988

FEIN# 36-90000001
ROT# 47908111
SSN# 336-70-0001

(312) 555-9099

—CASH FLOW ANALYSIS—
(6-MONTH PROJECTION)

DATE: 5/15/8-

—CASH FLOW IN— SOURCE	(30 DA)	(60 DA)	(90 DA)	(120 DA)	(150 DA)	(180 DA)	***** <T/L> 6 MJNTHS *****
CONSULTING							
FROM REVENUE PROJECTIONS	2700.00	3100.00	3700.00	3725.00	3925.00	4250.00	21400.00
HARDWARE RESALE (SEE NOTE)							
FROM SALES FORECAST	9475.00	1000.00	3050.00	3580.00	0.00	0.00	17105.00
TOTAL CASH IN <<<<<<<<	12175.00	4100.00	6750.00	7305.00	3925.00	4250.00	38505.00
—CASH FLOW OUT— (BY FUNCTION)							
TO: SUPPLIER (H/W RESALE)			10325.00	1530.00	3250.00	3630.00	18735.00
MONTHLY EXPENSES (FROM FIN. STMT)	1710.00	1710.00	1710.00	1710.00	1710.00	1710.00	10260.00
MISC/OTHER CASH OUT > SELF INSURANCE <	120.00	120.00	120.00	120.00	120.00	120.00	720.00
TOTAL CASH OUT <<<<<<<<	1830.00	1830.00	12155.00	3360.00	5080.00	5460.00	29715.00
MONTHLY CASH POSITION	10345.00	2270.00	-5405.00	3945.00	-1155.00	-1210.00	8790.00 *****
CASH POSITION (WORKING CAPITAL)	10345.00	12615.00	7210.00	11155.00	10000.00	8790.00	

NOTE: THESE NUMBERS ARE BASED ON THE RETAIL SALES PRICE.

ANSWERS TO JOB SHEETS

Job Sheet #5 (AppleWorks)

6A1	K13	@SUM(D13.I13)
	K16	@SUM(D16.I16)
	K19	@SUM(D19.I19)
	K26	@SUM(D26.I26)
	K32	@SUM(D32.I32)
	K36	@SUM(D36.I36)
	K39	@SUM(D39.I39)
6A2	D19	(D13+D16)
	E19	(E13+E16)
	F19	(F13+F16)
	G19	(G13+G16)
	H19	(H13+H16)
	I19	(I13+I16)
6A3	D36	(D26+D29+D32)
	E36	(E26+E29+E32)
	F36	(F26+F29+F32)
	G36	(G26+G29+G32)
	H36	(H26+H29+H32)
	I36	(I26+I29+I32)
6A4	D39	(D19-D36)
	E39	(E19-E36)
	F39	(F19-F36)
	G39	(G19-G36)
	H39	(H19-H36)
	I39	(I19-I36)
6A5	D42	(D19-D36)
	E42	+D39+(E19-E36)
	F42	+E42+(F19-F36)
	G42	+F42+(G19-G36)
	H42	+G42+(H19-H36)
	I42	+H42+(I19-I36)
7B	1-5	(SEE CASH FLOW SHEET)

ANSWERS TO JOB SHEETS**Job Sheet #5 (DeskMate)**

- 4A1 Column 11, Rows 13, 16, 19, 26, 29, 32, 36, 39: SUM(C4)
- 4A2 Row 19, Columns 4-9: R13+R16
- 4A3 Row 36, Columns 4-9: R26+R29+R32
- 4A4 Row 39, Columns 4-9: R19-R36
- 4A5 Row 42, Column 4: R19-R36
Row 42, Column 5: R39C4+(R19C5-R36C5)
Row 42, Column 6: R42C5+(R19-R36) (NOTE: Copy formula to columns 7-9.)
- 4B 1-5 (SEE CASH FLOW SHEET)

Job Sheet #6 — Performance skills evaluated to the satisfaction of the instructor

PLANNING UNIT VIII

NAME _____

TEST

1. Match the terms on the right with their correct definitions.

(NOTE: Answers to questions a-h. appear on this page.)

- | | | |
|---------|---|-----------------------|
| _____a. | A strategy for advertising that reflects the store's objectives, the budget, and the types of media to be used | 1. Sales analysis |
| _____b. | The aggregate demand of the potential buyers for a commodity or service; the sum of the demands of different market segments | 2. Merchandise budget |
| _____c. | The breakdown of the population into statistical categories such as age, education, sex, occupation, income, and marital status | 3. Cash budget |
| _____d. | An estimate of expenses over a specified period | 4. Budget |
| _____e. | An estimate of cash receipts and payments for a given period | 5. Demographics |
| _____f. | An operating plan which coordinates and summarizes individual estimates and plans for future time periods | 6. Expense budget |
| _____g. | A thorough and detailed study of the company's sales records in order to detect marketing strengths and weaknesses | 7. Advertising plan |
| _____h. | Estimates of the factors that affect merchandise activities | 8. Market |

TEST

(NOTE: Answers to questions i.-q. appear on this page.)

- | | | |
|---------|--|-----------------------------------|
| _____i. | Information that is already available, having been collected previously for other projects | 9. Statistics |
| _____j. | A form prepared and used by the researcher to observe subjects; the researcher does not interact with the subjects | 10. Close-ended questions |
| _____k. | The systematic gathering, recording, and analyzing of data about marketing problems in order to provide information useful in making marketing decisions | 11. Market analysis |
| _____l. | The process of analyzing a total market in terms of its component groups, each of which consists of a group of buyers who share common characteristics | 12. Pro forma financial statement |
| _____m. | Queries which are answered openly by the respondent; no choices are given — the respondent creates the answer; (eg) essay questions | 13. Observationnaire |
| _____n. | To predict and plan for future business development | 14. Market segmentation |
| _____o. | A set of methods or techniques for analyzing data and drawing conclusions | 15. Secondary data |
| _____p. | A forecasted (or budgeted) financial statement | 16. Forecast |
| _____q. | Queries which the respondent must answer based on the selections given; (eg) true/false, multiple-choice questions | 17. Open-ended questions |

TEST

(NOTE: Answers to questions r.-z. appear on this page.)

- | | | |
|---------|---|---------------------------|
| _____r. | The investigation and systematic gathering, recording, and analyzing of data that are pertinent to a specific marketing problem | 18. Secondary data source |
| _____s. | The form of product costing used most often by firms which produce a number of products; these products can be divided into separate projects or batches | 19. Advertising budget |
| _____t. | An information source from which the desired items of information may be obtained directly | 20. Marketing research |
| _____u. | A means of determining and controlling advertising expenses and dividing them among departments, merchandise lines, and services | 21. Primary data source |
| _____v. | A document used for communicating your ideas and their potential to prospective investor(s) or banks; included in this document are the business concept, sales projections, and how financing the business will take place | 22. Survey |
| _____w. | The people who are most likely to purchase a firm's goods and/or services | 23. Business plan |
| _____x. | A method of obtaining information directly from individuals by using mail, telephone, and personal interviews | 24. Target market |
| _____y. | A method of network analysis which is useful in planning and controlling large, complex projects; this method was first used in complex weapon system planning | 25. Job order costing |
| _____z. | Published information that serves as a repository of materials assembled for some other purpose or use; used to find what information already exists about a specific topic or subject | 26. PERT |

TEST

2. Arrange in order the following steps in market research by indicating the first step as 1, the second step as 2, and so on for each procedure.

- _____a. Select research methods
- _____b. Identify information sources
- _____c. Identify research objectives
- _____d. Select population
- _____e. Specify information needed to achieve objectives

3. Match the methods of research on the right with their descriptions.

- | | |
|---|------------------------|
| _____a. The research method used when marketing research data are gathered by watching and recording respondents' actions in a marketing situation | 1. Survey method |
| _____b. A method for collecting market research data which involves carrying out a trial solution to a problem on a small scale while at the same time attempting to control all factors relevant to the problem except the one being studied | 2. Experimental method |
| _____c. The market research method used to obtain information from individual respondents through personal interviews, telephone interviews, or mailed questionnaires | 3. Observation method |

4. Match the sampling methods on the right with their descriptions.

- | | |
|--|---------------|
| _____a. A sample that represents a population | 1. Random |
| _____b. A variation of random sampling that allows for a reduction in the random numbers | 2. Systematic |
| _____c. Random groups broken into subgroups; (eg) secondary school students categorized as juniors, seniors, and so on | 3. Stratified |
| _____d. A segment of a random group; used to insure that all types; (eg) blacks and whites, males and females, are represented | 4. Quota |
| _____e. A sampling method which does not use random sampling but identifies groups by convenience; (eg) customers who enter the store at night versus at any point in time | 5. Cluster |

TEST

5. Distinguish between types of survey instruments by placing an "M" for mailed questionnaire, a "T" for telephone interview, and a "P" for personal interview next to their strengths and weaknesses.

_____a. 1) Strengths

- a) Interviewer can clarify questions
- b) Better for open-ended questions

2) Weaknesses

- a) Cost
- b) Time consuming

_____b. 1) Strengths

- a) Mass administered
- b) Low per unit cost

2) Weaknesses

- a) Poor response rate
- b) Not there to clarify questions for respondents

_____c. 1) Strengths

- a) Interviewer can clarify questions
- b) Better response percentage

2) Weaknesses

- a) Cost
- b) Time consuming

6. Describe types of survey questions.

a. Open-ended — _____

b. Close-ended — _____

TEST

7. Match the components of the business operation on the right with their descriptions.

- | | | |
|---------|--|---|
| _____a. | The part of the organization that calculates how much it is going to cost and how best to finance the product's development | 1. Manufacturing |
| _____b. | The part of the organization that coordinates all of the activities that are needed to get the product from the idea stage to the on-the-shelf stage | 2. Technical (Research and Development) |
| _____c. | The part of the organization that develops how the product can best be assembled, fabricated, and so on | 3. Financing |
| _____d. | The part of the organization that develops the strategies of how to sell the product, once it is developed and tested | 4. Upper-level management |
| _____e. | The part of the organization that develops the idea for the new product | 5. Marketing |

8. Complete the following list of statements concerning how research relates to the business operation by inserting the word(s) which best completes each statement.

- Past _____ records are accessed
- Data are _____
- Data are _____
- _____ are made based on data
- New marketing strategy is devised
- New marketing efforts are created
- New efforts are _____

9. List purposes of a business plan.

- External purpose — _____

- Internal purpose — _____

TEST

10. List five types of budgets.

- a. _____
- b. _____
- c. _____
- d. _____
- e. _____

11. Select types of forecasts by placing an "X" in the blanks preceding the correct types.

- _____a. Sales forecast
- _____b. Administrative forecast
- _____c. Capital expenditures forecast
- _____d. Product demand forecast
- _____e. Manufacturing overhead forecast

(NOTE: If the following activities have not been accomplished prior to the test, ask your instructor when they should be completed.)

- 12. Contact and interview a business owner about his/her business plan. (Assignment Sheet #1)
- 13. Demonstrate the ability to use an integrated software package with spreadsheet capabilities to:
 - a. Compute a general and administrative expense budget. (Job Sheet #1)
 - b. Compute a sales forecast based on advertising. (Job Sheet #2)
 - c. Compute an expense forecast. (Job Sheet #3)
 - d. Tally a client survey. (Job Sheet #4)
 - e. Compute a cash flow analysis. (Job Sheet #5)
 - f. Create and compute a business plan. (Job Sheet #6)

PLANNING UNIT VIII

ANSWERS TO TEST

- | | | | | |
|----|----|---|----|----|
| 1. | a. | 7 | q. | 10 |
| | b. | 8 | r. | 20 |
| | c. | 5 | s. | 25 |
| | d. | 6 | t. | 21 |
| | e. | 3 | u. | 19 |
| | f. | 4 | v. | 23 |
| | g. | 1 | w. | 24 |
| | h. | 2 | x. | 22 |
| | i. | 15 | y. | 26 |
| | j. | 13 | z. | 18 |
| | k. | 11 | | |
| | l. | 14 | | |
| | m. | 17 | | |
| | n. | 16 | | |
| | o. | 9 | | |
| | p. | 12 | | |
| 2. | a. | 4 | | |
| | b. | 3 | | |
| | c. | 1 | | |
| | d. | 5 | | |
| | e. | 2 | | |
| 3. | a. | 3 | | |
| | b. | 2 | | |
| | c. | 1 | | |
| 4. | a. | 2 | | |
| | b. | 3 | | |
| | c. | 5 | | |
| | d. | 1 | | |
| | e. | 4 | | |
| 5. | a. | T | | |
| | b. | M | | |
| | c. | P | | |
| 6. | a. | Open-ended — This type of question allows the respondent to give necessary data; however, answers to this type of question are difficult to tabulate. | | |
| | b. | Close-ended — This type of question restricts the respondent in answering the question; however, answers to this type of question are easy to tabulate. | | |
| 7. | a. | 3 | | |
| | b. | 4 | | |
| | c. | 1 | | |
| | d. | 5 | | |
| | e. | 2 | | |

ANSWERS TO TEST

8.
 - a. Sales
 - b. Summarized
 - c. Analyzed
 - d. Decisions
 - e. Evaluated
9.
 - a. External purpose — To secure financial backing
 - b. Internal purpose — To set business goals
10. Any five of the following:
 - a. Sales budget
 - b. Production budget
 - c. Raw material budget
 - d. Labor budget
 - e. Manufacturing overhead budget
 - f. Selling expense budget
 - g. Administrative expense budget
 - h. Cash budget
 - i. Master budget
 - j. Capital budget
11. a, c, d
12. Evaluated to the satisfaction of the instructor
13. Performance skills evaluated to the satisfaction of the instructor